

MAINE STATE LEGISLATURE

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JM
ROFS

L.D. 979

Date: 5/3/13

Minority

(Filing No. H-122)

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TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
126TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 693, L.D. 979, Bill, "An Act To Exempt the Sale of the United States Flag from the Sales Tax"

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

Sec. 1. 36 MRSA §1760, sub-§95 is enacted to read:

95. United States flag. Sales of the United States flag as long as the flag is made entirely of cloth or similar material, except that the flag may include grommets or noncloth fasteners for use in displaying the flag.

SUMMARY

This amendment, which is the minority report, clarifies that the sales tax exemption for the United States flag applies to a flag made of cloth or similar material, but it may include grommets or noncloth fasteners for use in displaying the flag.

FISCAL NOTE REQUIRED

(See attached)



126th MAINE LEGISLATURE

LD 979

LR 1624(02)

An Act To Exempt the Sale of the United States Flag from the Sales Tax

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-122)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
Net Cost (Savings)				
General Fund	\$171,000	\$238,032	\$248,743	\$259,937
Revenue				
General Fund	(\$171,000)	(\$238,032)	(\$248,743)	(\$259,937)
Other Special Revenue Funds	(\$9,000)	(\$12,528)	(\$13,092)	(\$13,681)

Fiscal Detail and Notes

Exempting the sale of the United States flag made entirely of cloth or similar material will reduce General Fund revenue by \$171,000 in FY 2013-14 and by \$238,032 in FY 2014-15 and Municipal Revenue Sharing by \$9,000 in FY 2013-14 and by \$12,528 in FY 2014-15.