

MAINE STATE LEGISLATURE

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Minority

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Date: 6/17/13 minority L.D. 1263 (Filing No. H-534)

INLAND FISHERIES AND WILDLIFE

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

COMMITTEE AMENDMENT "B" to H.P. 902, L.D. 1263, Bill, "An Act To Increase Funding for the Snowmobile Trail Fund and Adjust the Sales Tax Relating to Snowmobiles and Trail-grooming Equipment"

Amend the bill by striking out all of section 2.

Amend the bill in section 4 in subsection 4 by striking out all of paragraph A (page 1, lines 31 to 34 in L.D.) and inserting the following:

'A. For residents, \$40. The registration for a snowmobile owned by a resident is valid for one year, commencing on July 1st of each year; and'

Amend the bill in section 4 in subsection 4 in paragraph B by striking out all of subparagraph (2) (page 2, lines 1 to 3 in L.D.) and inserting the following:

(2) ~~Eighty-eight~~ One hundred and ten dollars for a seasonal registration.; and'

Amend the bill in section 4 in subsection 4 by striking out all of the last blocked paragraph (page 2, lines 15 to 20 in L.D.) and inserting the following:

'Seven dollars from each resident snowmobile registration fee must be transferred to the Snowmobile Trail Fund of the Department of Agriculture, Conservation and Forestry, Division of Parks and Public Lands.

Seven dollars from each nonresident 3-day snowmobile registration fee and \$22 from each nonresident seasonal snowmobile registration fee must be transferred to the Snowmobile Trail Fund of the Department of Agriculture, Conservation and Forestry, Division of Parks and Public Lands.'

Amend the bill by striking out all of section 5.

Amend the bill by striking out all of sections 7, 8 and 9 and inserting the following:

'Sec. 7. 36 MRSA §3218, last ¶, as repealed and replaced by PL 2003, c. 390, §17, is amended to read:

COMMITTEE AMENDMENT

A. d. S.

1 ~~All fuel~~ Fuel qualifying for a refund under this section is subject to the use tax
2 imposed by chapter 215, unless exempted under section 1760.

3 **Sec. 8. Appropriations and allocations.** The following appropriations and
4 allocations are made.

5 **CONSERVATION, DEPARTMENT OF**
6 **Off-road Recreational Vehicles Program 0224**

7 Initiative: Allocates funding for grants to municipalities and counties to maintain and
8 improve snowmobile trails.

9	OTHER SPECIAL REVENUE FUNDS	2013-14	2014-15
10	All Other	\$263,315	\$351,086
11			
12	OTHER SPECIAL REVENUE FUNDS TOTAL	<u>\$263,315</u>	<u>\$351,086</u>
13			

14 Amend the bill by relettering or renumbering any nonconsecutive Part letter or
15 section number to read consecutively.

16 **SUMMARY**

17 This amendment, which is the minority report, makes the following changes related
18 to snowmobile registration and sales tax on snowmobiles and trail-grooming equipment.

- 19 1. It maintains the resident snowmobile registration fee of \$40.
- 20 2. The bill increases the 3-day nonresident snowmobile registration fee from \$43, as
21 in current law, to \$50 and the amendment increases the seasonal nonresident registration
22 from \$88, as in current law, to \$110 and allocates the additional revenue to the
23 Snowmobile Trail Fund of the Department of Agriculture, Conservation and Forestry,
24 Division of Parks and Public Lands.
- 25 3. The bill removes the 26% of the snowmobile and trail-grooming equipment
26 registration fee that is distributed to municipalities and the amendment restores it.
- 27 4. It strikes the provisions of the bill that modify the sales tax exemptions related to
28 the purchase of trail-grooming equipment.
- 29 5. It amends the law governing the special fuel tax to make it clear that fuel
30 qualifying for a refund under that law does not lose the sales tax exemption created in the
31 bill for diesel fuel used in snowmobile trail-grooming machinery.
- 32 6. It strikes the provision in the bill that creates a snowmobile vanity license plate.
- 33 7. It strikes the provision that the sales tax on snowmobiles be transmitted to the
34 Snowmobile Trail Fund of the Department of Agriculture, Conservation and Forestry,
35 Division of Parks and Public Lands.

36 **FISCAL NOTE REQUIRED**
37 (See attached)



126th MAINE LEGISLATURE

LD 1263

LR 1559(03)

An Act To Increase Funding for the Snowmobile Trail Fund and Adjust the Sales Tax Relating to Snowmobiles and Trail-grooming Equipment

Fiscal Note for Bill as Amended by Committee Amendment

BCH-534

Committee: Inland Fisheries and Wildlife

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	\$17,500	\$18,450	\$19,419	\$20,388
Appropriations/Allocations				
Other Special Revenue Funds	\$263,315	\$351,086	\$351,086	\$351,086
Revenue				
General Fund	(\$17,500)	(\$18,450)	(\$19,419)	(\$20,388)
Other Special Revenue Funds	\$262,440	\$350,163	\$350,115	\$350,067

Fiscal Detail and Notes

Exempting diesel fuel used for grooming snowmobile trails from sales tax will result in a reduction in General Fund revenue of \$17,500 in fiscal year 2013-14 and \$18,450 in fiscal year 2014-15. The resulting reduction to the Local Government Fund in those years is \$875 and \$923, respectively.

The bill also increases nonresident snowmobile registration fees resulting in an increase in Other Special Revenue Funds revenue of \$263,315 in fiscal year 2013-14 and \$351,086 in fiscal year 2014-15. The bill includes corresponding Other Special Revenue Funds allocations to provide grants to municipalities and counties related to snowmobile trail maintenance.