

MAINE STATE LEGISLATURE

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

HOUSE AMENDMENT "O" to COMMITTEE AMENDMENT "A" to H.P. 1079, L.D. 1509, Bill, "An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2014 and June 30, 2015"

Amend the amendment by inserting after Part MMMMM the following:

'PART NNNNN

Sec. NNNNN-1. 36 MRSA §4365, as amended by PL 2005, c. 457, Pt. AA, §1 and affected by §8, is further amended to read:

§4365. Rate of tax

A tax is imposed on all cigarettes imported into this State or held in this State by any person for sale at the rate of 100 mills for each cigarette. Beginning October 1, 2013, the rate of tax is imposed on all cigarettes imported into this State or held in this State by any person for sale at the rate of 101.5 mills for each cigarette. Payment of the tax is evidenced by the affixing of stamps to the packages containing the cigarettes.

Sec. NNNNN-2. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF
Revenue Services, Bureau of 0002

Initiative: Provides funds for computer programming, printing and mailing costs to implement the increase of the cigarette tax.

GENERAL FUND	2013-14	2014-15
All Other	\$11,820	\$0
GENERAL FUND TOTAL	<u>\$11,820</u>	<u>\$0</u>

HOUSE AMENDMENT

1 Amend the amendment by relettering or renumbering any nonconsecutive Part letter
2 or section number to read consecutively.

3 **SUMMARY**

4 This amendment increases the tax imposed on cigarettes by 3¢ per pack of cigarettes
5 to offset the revenue loss used to fund the seed capital tax investment program.

6 **FISCAL NOTE REQUIRED**

7 (See attached)

8 SPONSORED BY: Andrew McLean

9 (Representative MCLEAN)

10 TOWN: Gorham



126th MAINE LEGISLATURE

LD 1509

LR 1046(43)

An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2014 and June 30, 2015

Fiscal Note for House Amendment "D" to Committee Amendment "A"

Sponsor: Rep. McLean of Gorham

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	(\$992,960)	(\$1,427,100)	(\$1,418,600)	(\$1,410,000)
Appropriations/Allocations				
General Fund	\$11,820	\$0	\$0	\$0
Revenue				
General Fund	\$1,004,780	\$1,427,100	\$1,418,600	\$1,410,000
Other Special Revenue Funds	\$70	\$100	\$100	\$100
Fund Detail by Section				
Appropriations/Allocations				
General Fund				
PART NNNNN, Section 2	\$11,820	\$0	\$0	\$0
Revenue				
General Fund				
PART NNNNN, Section 1	\$1,004,780	\$1,427,100	\$1,418,600	\$1,410,000
Other Special Revenue Funds				
PART NNNNN, Section 1	\$70	\$100	\$100	\$100

Fiscal Detail and Notes

This amendment decreases the General Fund cost of the bill by \$992,660 in fiscal year 2013-14 and \$1,427,100 in fiscal year 2014-15. A balance budget is maintained for the 2014-2015 biennium.