

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

ENG
R. O'S.

1

L.D. 322

2

Date: 4/10/15

(Filing No. H- 72)

Minority
TAXATION

3

4

Reproduced and distributed under the direction of the Clerk of the House.

5

STATE OF MAINE

6

HOUSE OF REPRESENTATIVES

7

127TH LEGISLATURE

8

FIRST REGULAR SESSION

9

COMMITTEE AMENDMENT "A" to H.P. 216, L.D. 322, Bill, "An Act To
10 Enhance the Creative Economy by Providing a Sales Tax Exemption to Incorporated
11 Nonprofit Performing Arts Organizations"

12

Amend the bill by incorporating the attached fiscal note.

13

SUMMARY

14

This amendment incorporates a fiscal note.



127th MAINE LEGISLATURE

LD 322

LR 1509(02)

An Act To Enhance the Creative Economy by Providing a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations

Fiscal Note for Bill as Amended by Committee Amendment *A (H-72)*
Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2015-16	FY 2016-17	Projections FY 2017-18	Projections FY 2018-19
Net Cost (Savings)				
General Fund	\$67,058	\$93,166	\$97,172	\$101,350
Revenue				
General Fund	(\$67,058)	(\$93,166)	(\$97,172)	(\$101,350)
Other Special Revenue Funds	(\$3,529)	(\$4,903)	(\$5,114)	(\$5,334)

Fiscal Detail and Notes

This bill exempts incorporated nonprofit performing arts organizations from the sales tax effective October 1, 2015. The exemption will reduce General Fund revenue by \$67,058 in fiscal year 2015-16 and \$93,166 in fiscal year 2016-17. It will also reduce Local Government Fund revenue by \$3,529 in fiscal year 2015-16 and \$4,903 in fiscal year 2016-17.