

MAINE STATE LEGISLATURE

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L.D. 592

Date: 5/27/15

(Filing No. S- 136)

TAXATION

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STATE OF MAINE
SENATE
127TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 208, L.D. 592, Bill, "An Act To Extend to Certain Fruit and Vegetable Growers the Manufacturing Facility Fuel and Electricity Sales Tax Exemptions"

Amend the bill by striking out the title and substituting the following:

'An Act To Extend to Certain Fruit and Vegetable Growers the Sales Tax Exemption for Fuel'

Amend the bill by striking out all of section 1 and inserting the following:

'Sec. 1. 36 MRSA §1760, sub-§9-H is enacted to read:

9-H. Fuel used in certain agricultural production. Ninety-five percent of the sale price of all fuel purchased for use at a greenhouse facility occupying at least 1,000,000 square feet of indoor space operated by an agricultural employer that employs at least 100 employees and is engaged in the year-round commercial production of fruits or vegetables.'

SUMMARY

This amendment removes language from the bill that deems certain greenhouse facilities to be manufacturing facilities and establishes the proposed sales tax exemption independently of the exemption for manufacturing facilities.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



127th MAINE LEGISLATURE

LD 592

LR 915(02)

An Act To Extend to Certain Fruit and Vegetable Growers the Manufacturing Facility Fuel and Electricity Sales Tax Exemptions

Fiscal Note for Bill as Amended by Committee Amendment "A"(136)

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	\$134,584	\$242,250	\$249,517	\$257,004
Revenue				
General Fund	(\$134,584)	(\$242,250)	(\$249,517)	(\$257,004)
Other Special Revenue Funds	(\$7,083)	(\$12,750)	(\$13,133)	(\$13,526)

Fiscal Detail and Notes

This bill exempts from sales tax 95% of the sale price of fuel used in certain agricultural production and would result in a loss of General Fund revenue of \$134,584 in fiscal year 2015-16 and \$242,250 in fiscal year 2016-17 and a loss to the Local Government Fund of \$7,083 in fiscal year 2015-16 and \$12,750 in fiscal year 2016-17.