

MAINE STATE LEGISLATURE

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Date: 5/11/15

L.D. 1000
(Filing No. H- 110)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
127TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 695, L.D. 1000, Bill, "An Act To Define Prosthetic and Orthotic Devices for Purposes of the Sales Tax Law"

Amend the bill in section 1 in subsection 8-D in the last line (page 1, line 5 in L.D.) by inserting after the following: "practitioner" the following: 'as defined in Title 24, section 2502, subsection 1-A who is'

SUMMARY

This amendment clarifies the term "health care practitioner" in the bill by adding a cross-reference to its definition in the Maine Revised Statutes, Title 24, section 2502.

FISCAL NOTE REQUIRED

(See attached)



127th MAINE LEGISLATURE

LD 1000

LR 1790(02)

An Act To Define Prosthetic and Orthotic Devices for Purposes of the Sales Tax Law

Fiscal Note for Bill as Amended by Committee Amendment 'A' (H-110)
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	\$129,200	\$171,000	\$180,500	\$190,000
Revenue				
General Fund	(\$129,200)	(\$171,000)	(\$180,500)	(\$190,000)
Other Special Revenue Funds	(\$6,800)	(\$9,000)	(\$9,500)	(\$10,000)

Fiscal Detail and Notes

This bill exempts from sales tax sales of orthotic devices sold by prescription. It would result in a loss of General Fund revenue of \$129,200 in fiscal year 2015-16 and \$171,000 in fiscal year 2016-17 and a loss to the Local Government Fund of \$6,800 in fiscal year 2015-16 and \$9,000 in fiscal year 2016-17.