

MAINE STATE LEGISLATURE

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L.D. 1481

Date: 3-10-16

(Filing No. S-385)

TAXATION

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STATE OF MAINE
SENATE
127TH LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 579, L.D. 1481, Bill, "An Act To Protect Maine's Natural Resources Jobs by Exempting from Sales Tax Petroleum Products Used in Commercial Farming, Fishing and Forestry"

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

'An Act To Protect Maine's Natural Resources Jobs by Exempting from Sales Tax Fuel Used in Commercial Farming, Fishing and Forestry'

Amend the bill by inserting after the title and before the enacting clause the following:

'Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, this bill provides a sales tax exemption or refund to protect jobs in certain natural resources industries; and

Whereas, many of those natural resources industries experience their highest volume of work during the summer months; and

Whereas, it is critical to the protection of jobs in those natural resources industries that the sales tax exemption or refund be available sooner than 90 days after adjournment of the Second Regular Session of the 127th Legislature; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,'

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

'Sec. 1. 36 MRSA §2013, sub-§§2 and 3, as amended by PL 2011, c. 657, Pt. N, §2 and affected by §3, are further amended to read:

COMMITTEE AMENDMENT

1 The amendment also adds an emergency preamble and emergency clause to allow the
2 legislation to take effect July 1, 2016.

FISCAL NOTE REQUIRED
(See attached)



127th MAINE LEGISLATURE

LD 1481

LR 2215(02)

An Act To Protect Maine's Natural Resources Jobs by Exempting from Sales Tax Petroleum Products Used in Commercial Farming, Fishing and Forestry

Fiscal Note for Bill as Amended by Committee Amendment "A" 3-385

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	\$0	\$8,771,980	\$10,017,152	\$10,901,174
Revenue				
General Fund	\$0	(\$8,771,980)	(\$10,017,152)	(\$10,901,174)
Other Special Revenue Funds	\$0	(\$179,020)	(\$204,432)	(\$222,473)

Fiscal Detail and Notes

This legislation proposes a sales tax exemption on the purchase of fuel used in commercial agricultural production, commercial fishing, commercial aquacultural production and commercial wood harvesting and would result in a loss of General Fund and Local Government Fund revenue in fiscal year 2016-17 of \$8,771,980 and \$179,020, respectively.