

MAINE STATE LEGISLATURE

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Date: 2/22/16

L.D. 1521
(Filing No. H-521)

TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 1046, L.D. 1521, Bill, "An Act To Create Equity among Essential Nonprofit Health Care Providers in Relation to the Sales Tax"

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

'An Act To Create Equity among Essential Nonprofit Health Care Providers in Relation to the Sales Tax and the Service Provider Tax'

Amend the bill in section 1 by striking out all of paragraph F (page 1, line 4 in L.D.) and inserting the following:

'F. Incorporated nonprofit rural community health centers and incorporated nonprofit federally qualified health centers. For the purposes of this paragraph, "federally qualified health center" means a health center that is qualified to receive funding under Section 330 of the federal Public Health Service Act, 42 United States Code, Section 254b and a so-called federally qualified health center look-alike that meets the requirements of Section 254b;'

Amend the bill by inserting after section 1 the following:

'Sec. 2. 36 MRSA §2557, sub-§3, ¶F, as enacted by PL 2005, c. 622, §10, is amended to read:

F. Incorporated nonprofit rural community health centers and incorporated nonprofit federally qualified health centers. For the purposes of this paragraph, "federally qualified health center" means a health center that is qualified to receive funding under Section 330 of the federal Public Health Service Act, 42 United States Code, Section 254b and a so-called federally qualified health center look-alike that meets the requirements of Section 254b;'

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

COMMITTEE AMENDMENT

R OF S

COMMITTEE AMENDMENT "A" to H.P. 1046, L.D. 1521

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SUMMARY

This amendment provides that the extension of the sales tax exemption in the bill is limited to incorporated nonprofit federally qualified health centers and makes the same change in the exemption for incorporated nonprofit rural community health centers under the service provider tax to maintain consistency in the exemptions under those 2 taxes.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



127th MAINE LEGISLATURE

LD 1521

LR 2431(02)

An Act To Create Equity among Essential Nonprofit Health Care Providers in Relation to the Sales Tax

Fiscal Note for Bill as Amended by Committee Amendment 'A' (H-521)

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	\$20,580	\$30,282	\$31,190
Revenue				
General Fund	\$0	(\$20,580)	(\$30,282)	(\$31,190)
Other Special Revenue Funds	\$0	(\$420)	(\$618)	(\$637)

Fiscal Detail and Notes

This bill expands existing sales tax and service provider tax exemptions for incorporated nonprofit rural community health centers to now include incorporated nonprofit federally qualified health centers. This would reduce General Fund and Local Government Fund revenues by an estimated \$20,580 and \$420, respectively, in fiscal year 2016-17.