

MAINE STATE LEGISLATURE

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Date: 3/10/16

L.D. 1590
(Filing No. H-552)

TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 1081, L.D. 1590, Bill, "An Act To Exempt from the Sales and Use Tax Sales to Certain Veterans' Organizations Funding Direct Supportive Services to Veterans and Their Families"

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

Sec. 1. 36 MRSA §1760, sub-§100 is enacted to read:

100. Certain veterans' service organizations. Sales to an organization that provides services to veterans and their families that is chartered under 36 United States Code, Subtitle II, Part B, including posts or local offices of that organization, and that is recognized as a veterans' service organization by the United States Department of Veterans Affairs.'

SUMMARY

This amendment replaces the sales tax exemption provided in the bill with a sales tax exemption to all federally chartered veterans' service organizations.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



127th MAINE LEGISLATURE

LD 1590

LR 2647(02)

An Act To Exempt from the Sales and Use Tax Sales to Certain Veterans' Organizations Funding Direct Supportive Services to Veterans and Their Families

Fiscal Note for Bill as Amended by Committee Amendment 'A' (H-552)

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	\$7,840	\$87,868	\$91,822	\$95,954
Revenue				
General Fund	(\$7,840)	(\$87,868)	(\$91,822)	(\$95,954)
Other Special Revenue Funds	(\$163)	(\$1,793)	(\$1,874)	(\$1,958)

Fiscal Detail and Notes

This bill provides a sales tax exemption to all federally-chartered veterans' service organizations. It would result in a loss of General Fund revenue of \$7,840 in fiscal year 2015-16 and \$87,868 in fiscal year 2016-17 and a loss to the Local Government Fund of \$163 in fiscal year 2015-16 and \$1,793 in fiscal year 2016-17.