

MAINE STATE LEGISLATURE

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smg
R O F S

L.D. 1606

Date: 4-5-16

(Filing No. S-468)

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STATE OF MAINE
SENATE
127TH LEGISLATURE
SECOND REGULAR SESSION

SENATE AMENDMENT "B" to COMMITTEE AMENDMENT "A" to S.P. 647,
L.D. 1606, Bill, "An Act To Provide Funding to the Maine Budget Stabilization Fund"

Amend the amendment in Part I in section 1 in the 2nd line (page 14, line 38 in amendment) by striking out the following: "\$44,500,000" and inserting the following: '\$42,786,715'

Amend the amendment by inserting after Part I the following:

'PART J

Sec. J-1. 36 MRSA §1752, sub-§1-D, as amended by PL 2005, c. 218, §12, is further amended to read:

1-D. Casual sale. "Casual sale" means an isolated transaction in which tangible personal property or a taxable service is sold other than in the ordinary course of repeated and successive transactions of like character by the person making the sale. "Casual sale" includes transactions at a bazaar, fair, rummage sale, meal, picnic or similar event by a civic, religious or fraternal organization ~~that is not a registered retailer~~. The sale by a registered retailer of tangible personal property that that retailer has used in the course of the retailer's business is not a casual sale if that property is of like character to that sold by the retailer in the ordinary course of repeated and successive transactions. "Casual sale" does not include any transaction in which a retailer sells tangible personal property or a taxable service on behalf of the owner of that property or the provider of that service.

Sec. J-2. Effective date. This Part takes effect August 1, 2016.'

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

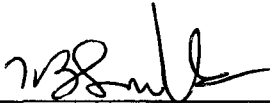
SUMMARY

This amendment includes within the definition of "casual sale," which is a sale that is not subject to sales tax, a transaction in connection with a meal provided by a civic, religious or fraternal organization in order to exempt such meals from the sales and use tax. The amendment also removes the provision that prohibits such an organization from being exempt if it is a registered retailer.

R O F S

SENATE AMENDMENT "B" to COMMITTEE AMENDMENT "A" to S.P. 647, L.D. 1606

1 This amendment reduces the amount transferred to the Maine Budget Stabilization
2 Fund to offset the loss of revenue from the sales and use tax exemption provided in this
3 amendment.

4 **SPONSORED BY:** 

5 **(Senator SAVIELLO)**

6 **COUNTY: Franklin**

FISCAL NOTE REQUIRED
(See attached)



127th MAINE LEGISLATURE

LD 1606

LR 2716(10)

An Act To Provide Funding to the Maine Budget Stabilization Fund

Fiscal Note for Senate Amendment "B" to Committee Amendment "A"

Sponsor: Sen. Saviello of Franklin

Fiscal Note Required: Yes

(5-468)

Fiscal Note

	FY 2015-16	FY 2016-17	Projections FY 2017-18	Projections FY 2018-19
Net Cost (Savings)				
General Fund	(\$1,713,285)	\$1,713,285	\$1,913,168	\$2,003,116
Revenue				
General Fund	\$0	(\$1,713,285)	(\$1,913,168)	(\$2,003,116)
Other Special Revenue Funds	\$0	(\$34,965)	(\$40,793)	(\$42,832)
Transfers				
General Fund	\$1,713,285	\$0	\$0	\$0

Fiscal Detail and Notes

This amendment adds certain sales to the definition of casual sales which are not subject to the sales tax and would result in a loss of General Fund revenue of \$1,713,285 in fiscal year 2016-17 and a loss of Local Government Fund revenue of \$34,965 in fiscal year 2016-17.

The amendment also reduces the transfer to the Maine Budget Stabilization Fund by \$1,713,285 in fiscal year 2015-16 to fund the revenue loss in fiscal year 2016-17 only.