

MAINE STATE LEGISLATURE

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L.D. 1613

Date: 4-13-16

(Filing No. S-526)

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**STATE OF MAINE
SENATE
127TH LEGISLATURE
SECOND REGULAR SESSION**

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 651, L.D. 1613, Bill, "An Act To Exempt from Sales Tax Meals Sold by Nonprofit Organizations"

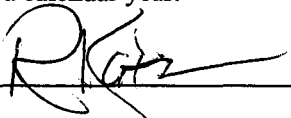
Amend the amendment by striking out all of section 1 (page 1, lines 15 to 26 in amendment) and inserting the following:

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

100. Certain sales by civic, religious or fraternal organizations. Sales of prepared food by a civic, religious or fraternal organization, including an auxiliary of such an organization, at a public or member-only event, except when alcoholic beverages are available for sale at the event. This exemption is limited to the first 24 days during which such sales are made in a calendar year.'

SUMMARY

This amendment provides a sales tax exemption for sales of prepared food by a civic, religious or fraternal organization, including an auxiliary of such an organization, at a public or member-only event, except when alcoholic beverages are available for sale at the event, for up to 24 days during a calendar year.

SPONSORED BY: 
(Senator KATZ)

COUNTY: Kennebec

**FISCAL NOTE REQUIRED
(See attached)**

SENATE AMENDMENT



127th MAINE LEGISLATURE

LD 1613

LR 2655(04)

An Act To Exclude from Sales Tax Certain Sales by Civic, Religious and Fraternal Organizations

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

Sponsor: Sen. Katz of Kennebec

Fiscal Note Required: Yes

(S-526)

Fiscal Note

	FY 2015-16	FY 2016-17	Projections FY 2017-18	Projections FY 2018-19
Net Cost (Savings)				
General Fund	\$0	(\$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	\$126,457	\$138,490

Fiscal Detail and Notes

This amendment limits the sales tax exemption for certain sales to the first 24 days of such sales during a calendar year. The booked revenue loss is eliminated, leaving only a minor revenue loss.