

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

SMG
ROBS

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33

L.D. 1613

Date: 3-23-16

(Filing No. S-430)

TAXATION

Reproduced and distributed under the direction of the Secretary of the Senate.

STATE OF MAINE

SENATE

127TH LEGISLATURE

SECOND REGULAR SESSION

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 bill by striking out the title and substituting the following:

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

Amend the bill by striking out all of sections 1 to 3 and inserting the following:

'Sec. 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.'

Amend the bill 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. The amendment also removes the provision that prohibits such an organization from being exempt if it is a registered retailer.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT



127th MAINE LEGISLATURE

LD 1613

LR 2655(02)

An Act To Exempt from Sales Tax Meals Sold by Nonprofit Organizations

Fiscal Note for Bill as Amended by Committee Amendment "A" (S-430)
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	\$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 bill 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.