

MAINE STATE LEGISLATURE

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Date: 4/12/2017

TAXATION

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**STATE OF MAINE
SENATE
128TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 28, L.D. 79, Bill, "An Act To Provide a Sales Tax Exemption for Career and Technical Student Organizations"

Amend the bill by inserting after section 1 the following:

Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF
Revenue Services, Bureau of 0002**

Initiative: Provides one-time funding for programming costs related to creating a new sales tax exemption.

GENERAL FUND	2017-18	2018-19
All Other	\$2,500	\$0
GENERAL FUND TOTAL	<u>\$2,500</u>	<u>\$0</u>

SUMMARY

This amendment provides one-time funding for programming costs to implement the sales tax exemption.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



128th MAINE LEGISLATURE

LD 79

LR 552(02)

An Act To Provide a Sales Tax Exemption for Career and Technical Student Organizations

Fiscal Note for Bill as Amended by Committee Amendment "A"

Committee: Taxation

Fiscal Note Required: Yes

(S-27)

Fiscal Note

	FY 2017-18	FY 2018-19	Projections FY 2019-20	Projections FY 2020-21
Net Cost (Savings)				
General Fund	\$3,872	\$2,019	\$2,016	\$2,076
Appropriations/Allocations				
General Fund	\$2,500	\$0	\$0	\$0
Revenue				
General Fund	(\$1,372)	(\$2,019)	(\$2,016)	(\$2,076)
Other Special Revenue Funds	(\$28)	(\$41)	(\$106)	(\$109)

Fiscal Detail and Notes

This bill creates a sales tax exemption for nonprofit career and technical student organizations and would result in a loss of General Fund and Local Government Fund revenue of \$1,372 and \$28, respectively, in fiscal year 2017-18 and \$2,019 and \$41, respectively, in fiscal year 2018-19. The bill includes a one-time General Fund appropriation to the Department of Administrative and Financial Services of \$2,500 in fiscal year 2017-18 for programming costs.