

MAINE STATE LEGISLATURE

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3/17/17
R. of S.

L.D. 782

Date: 5/17/17

(Filing No. H-193)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
128TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 562, L.D. 782, Bill, "An Act To Provide a Sales Tax Exemption for Certain Veterans' Facilities"

Amend the bill by striking out the title and substituting the following:

'An Act To Provide a Sales Tax Exemption for Certain Nonprofit Organizations Supporting Veterans'

Amend the bill by striking out everything after the enacting clause and inserting the following:

Sec. 1. 36 MRSA §1760, sub-§98, as enacted by PL 2015, c. 267, Pt. OOOO, §4 and affected by §7, is amended to read:

98. Certain veterans' support organizations. Sales to incorporated nonprofit organizations organized for the purpose of providing direct supportive services in the State to veterans and their families living with service-related post-traumatic stress disorder, combat injuries or traumatic brain injury.

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 changes to add an exemption line to the sales tax form.

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

Sec. 3. Effective date. This Act takes effect October 1, 2017.'

COMMITTEE AMENDMENT

R. & S.

COMMITTEE AMENDMENT "A" to H.P. 562, L.D. 782

SUMMARY

This amendment strikes the bill, which is a concept draft. This amendment expands the sales tax exemption for incorporated nonprofit organizations organized for the purpose of providing direct supportive services in the State to certain veterans and their families to include veterans with combat injuries. The amendment also adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)



128th MAINE LEGISLATURE

LD 782

LR 2146(02)

An Act To Provide a Sales Tax Exemption for Certain Veterans' Facilities

Fiscal Note for Bill as Amended by Committee Amendment 'A' (H-193)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2017-18	FY 2018-19	Projections FY 2019-20	Projections FY 2020-21
Net Cost (Savings)				
General Fund	\$53,950	\$75,705	\$75,590	\$77,857
Appropriations/Allocations				
General Fund	\$2,500	\$0	\$0	\$0
Revenue				
General Fund	(\$51,450)	(\$75,705)	(\$75,590)	(\$77,857)
Other Special Revenue Funds	(\$1,050)	(\$1,545)	(\$3,978)	(\$4,098)

Fiscal Detail and Notes

This bill provides a sales tax exemption for nonprofit organizations providing services to veterans with combat injuries and would result in a loss of General Fund revenue of \$51,450 in fiscal year 2017-18 and \$75,705 in fiscal year 2018-19 and a loss of Local Government Fund revenue of \$1,050 in fiscal year 2017-18 and \$1,545 in fiscal year 2018-19. The bill includes a one-time General Fund appropriation of \$2,500 in fiscal year 2017-18 to the Department of Administrative and Financial Services for programming changes to add an exemption line to the sales tax form.