

MAINE STATE LEGISLATURE

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L.D. 1755

Date: 3/23/18

(Filing No. H- 679)

TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 1207, L.D. 1755, Bill, "An Act To Provide a Sales Tax Exemption for Nonprofit Heating Assistance Organizations"

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

Sec. 1. 36 MRSA §1760, sub-§102 is enacted to read:

102. Nonprofit heating assistance organizations. Sales to organizations that have been determined by the United States Internal Revenue Service to be exempt from taxation under Section 501(c)(3) of the Code and whose primary purpose is to provide residential heating assistance to low-income individuals.

Sec. 2. Effective date. This Act takes effect October 1, 2018.'

SUMMARY

This amendment replaces the bill. The amendment provides a sales and use tax exemption to organizations that have been determined by the United States Internal Revenue Service to be exempt from taxation under Section 501(c)(3) of the federal Internal Revenue Code of 1986 and whose primary purpose is to provide residential heating assistance to low-income individuals. It also establishes an effective date of October 1, 2018.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



128th MAINE LEGISLATURE

LD 1755

LR 2814(02)

An Act To Provide a Sales Tax Exemption for Nonprofit Heating Assistance Organizations

Fiscal Note for Bill as Amended by Committee Amendment

A(H-679)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Minor cost increase - General Fund
Minor revenue decrease - General Fund
Minor revenue decrease - Other Special Revenue Funds

Fiscal Detail and Notes

This legislation proposes a sales tax exemption for 501(c)(3) organizations that provide residential heating assistance to low-income individuals. General Fund and Local Government Fund revenues would be reduced by minor amounts not requiring any change to the budget. Any additional costs to the Department of Administrative and Financial Services associated with this legislation can be absorbed within existing budgeted resources.