

MAINE STATE LEGISLATURE

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Date: 4/10/18

L.D. 1882
(Filing No. H-741)

TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 1315, L.D. 1882, Bill, "An Act To Exempt from Taxation Sales to Certain Nonprofit Organizations Supporting Veterans"

Amend the bill by striking out all of section 1 and inserting the following:

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

102. Certain support organizations for combat-injured veterans. Sales to incorporated nonprofit organizations organized for the primary purpose of operating a retreat in the State for combat-injured veterans and their families free of charge.

Sec. 2. 36 MRSA §2557, sub-§§37 and 38, as enacted by PL 2015, c. 267, Pt. TTTT, §8 and affected by §9, are amended to read:

37. 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 or traumatic brain injury; and

38. Nonprofit library collaboratives. Sales to nonprofit collaboratives of academic, public, school and special libraries that provide support for library resource sharing, promote quality library information services and support the cultural, educational and economic development of the State; and

Sec. 3. 36 MRSA §2557, sub-§39 is enacted to read:

39. Certain support organizations for combat-injured veterans. Sales to incorporated nonprofit organizations organized for the primary purpose of operating a retreat in the State for combat-injured veterans and their families free of charge.'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

COMMITTEE AMENDMENT

R.O.P.S

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SUMMARY

This amendment removes that section of the bill that amends the current sales and use tax exemption for certain veterans' support organizations and instead provides an exemption from the sales and use tax and the service provider tax for incorporated nonprofit organizations organized for the primary purpose of operating a retreat in the State for combat-injured veterans and their families free of charge.

FISCAL NOTE REQUIRED

(See attached)



128th MAINE LEGISLATURE

LD 1882

LR 2987(02)

An Act To Exempt from Taxation Sales to Certain Nonprofit Organizations Supporting Veterans

Fiscal Note for Bill as Amended by Committee Amendment 'A' (H-741)

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	\$0	\$22,786	\$21,660	\$23,845
Appropriations/Allocations				
General Fund	\$0	\$2,500	\$0	\$0
Revenue				
General Fund	\$0	(\$20,286)	(\$21,660)	(\$23,845)
Other Special Revenue Funds	\$0	(\$414)	(\$1,140)	(\$1,255)

Fiscal Detail and Notes

This bill creates an exemption from the sales and use tax and the service provider tax for organizations operating a retreat for combat-injured veterans and their families. It would result in a reduction in General Fund revenue of \$20,286 and a reduction in Local Government Fund revenue of \$414 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 2018-19 for computer programming costs for the exemption.