

# 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)

8MC  
RO/S  
1

Date: 5/29/19

L.D. 124  
(Filing No. H-383)

TAXATION

Reproduced and distributed under the direction of the Clerk of the House.

STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
129TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 106, L.D. 124, Bill, "An Act To Exempt from Sales Tax an Island-based Nonprofit Provider of Ambulance Services"

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

**'An Act To Exempt from Sales Tax Certain Watercraft Purchased by an Incorporated Nonprofit Transportation Company That Provides Transportation of Emergency Medical Services Patients from an Island to the Mainland'**

Amend the bill by striking out all of the 2nd to 4th paragraphs after the title (page 1, lines 3 to 11 in L.D.) and inserting the following:

**Whereas**, the entity providing transportation of emergency medical services patients from Chebeague Island to the mainland needs to purchase upgraded equipment sooner than 90 days following adjournment of the First Regular Session of the 129th Legislature in order to provide adequate emergency medical services to the island; and

**Whereas**, current law does not provide a sales tax exemption for incorporated nonprofit entities providing transportation of emergency medical services patients as is provided for incorporated nonprofit ambulance services; and

**Whereas**, a sales tax exemption is necessary to ensure equal treatment of transportation of emergency medical services patients by incorporated nonprofit entities; and'

Amend the bill in section 1 by striking out all of subsection 26-A (page 1, lines 18 to 26 in L.D.) and inserting the following:

**26-A. Certain watercraft purchased by incorporated nonprofit transportation companies. Sales of watercraft to an incorporated nonprofit transportation company that has a written understanding with a municipality that the watercraft will be available at all times to transport an emergency medical services patient from an island to a licensed ambulance service on the mainland.'**

**COMMITTEE AMENDMENT**

**SUMMARY**

1  
2 This amendment changes the title of the bill and provides that the sales tax exemption  
3 applies to sales of watercraft to an incorporated nonprofit transportation company that has  
4 a written understanding with a municipality that the watercraft will be available at all  
5 times to transport an emergency medical services patient from an island to a licensed  
6 ambulance service on the mainland.

**FISCAL NOTE REQUIRED**  
(See attached)



# 129th MAINE LEGISLATURE

LD 124

LR 1043(02)

## An Act To Exempt from Sales Tax an Island-based Nonprofit Provider of Ambulance Services

Fiscal Note for Bill as Amended by Committee Amendment 'A' (H-383)

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2018-19	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
<b>Net Cost (Savings)</b>					
General Fund	\$61,740	\$9,500	\$9,500	\$9,500	\$9,500
<b>Revenue</b>					
General Fund	(\$61,740)	(\$9,500)	(\$9,500)	(\$9,500)	(\$9,500)
Other Special Revenue Funds	(\$1,260)	(\$500)	(\$500)	(\$500)	(\$500)

### Fiscal Detail and Notes

The bill provides a sales tax exemption for certain sales of watercraft to an incorporated nonprofit transportation company and would result in a reduction in General Fund revenue of \$61,740 in fiscal year 2018-19 and \$9,500 annually beginning in fiscal year 2019-20. It would also result in a reduction in Local Government Fund revenue of \$1,260 in fiscal year 2018-19 and \$500 annually beginning in fiscal year 2019-20.