

MAINE STATE LEGISLATURE

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SMU
H. P. 481

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Date: 4/30/19

L.D. 660
(Filing No. H-183)

TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 481, L.D. 660, Bill, "An Act To Exempt Sales to Parent-Teacher Organizations from the Sales Tax "

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 computer programming costs to create an exemption certificate.

GENERAL FUND	2019-20	2020-21
All Other	\$5,000	\$0
GENERAL FUND TOTAL	<u>\$5,000</u>	<u>\$0</u>

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

SUMMARY

The amendment adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



Approved: 04/08/19 *MAC*

129th MAINE LEGISLATURE

LD 660

LR 712(02)

An Act To Exempt Sales to Parent-Teacher Organizations from the Sales Tax

Fiscal Note for Bill as Amended by Committee Amendment *1/A (H-183)*

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
Net Cost (Savings)				
General Fund	\$12,600	\$10,450	\$10,925	\$11,400
Appropriations/Allocations				
General Fund	\$5,000	\$0	\$0	\$0
Revenue				
General Fund	(\$7,600)	(\$10,450)	(\$10,925)	(\$11,400)
Other Special Revenue Funds	(\$400)	(\$550)	(\$575)	(\$600)

Fiscal Detail and Notes

The bill provides a sales tax exemption for sales to parent-teacher organizations and would result in a reduction in General Fund revenue of \$7,600 in fiscal year 2019-20 and \$10,450 in fiscal year 2020-21. It would also result in a reduction in Local Government Fund revenue of \$400 in fiscal year 2019-20 and \$550 in fiscal year 2020-21. The bill includes a one-time General Fund appropriation of \$5,000 in fiscal year 2019-20 to the Department of Administrative and Financial Services for programming costs to create an exemption certificate.