

# MAINE STATE LEGISLATURE

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

COMMITTEE AMENDMENT "A" to H.P. 531, L.D. 726, Bill, "An Act To Make Sales to Area Agencies on Aging Tax-exempt"

Amend the bill by inserting after section 1 the following:

Sec. 2. 36 MRSA §2557, sub-§38, as amended by PL 2017, c. 445, §2 and affected by §5, is further amended to read:

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, as enacted by PL 2017, c. 445, §3 and affected by §5, is amended 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; and

Sec. 4. 36 MRSA §2557, sub-§40 is enacted to read:

40. Area agency on aging. Sales to an area agency on aging designated under Title 22, section 5116, subsection 1, paragraph B, or sales to a public or nonprofit private agency that is operating under grants authorized by Title 22, chapter 1457, that is providing social services in order to secure and maintain maximum independence and dignity in a home environment for older people capable of self-care with appropriate supportive services.

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

COMMITTEE AMENDMENT

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**SUMMARY**

This amendment adds an exemption from the service provider tax for sales of taxable services to agencies that the bill makes eligible for a sales tax exemption.

**FISCAL NOTE REQUIRED**  
(See attached)



# 129th MAINE LEGISLATURE

LD 726

LR 2048(02)

An Act To Make Sales to Area Agencies on Aging Tax-exempt

Fiscal Note for Bill as Amended by Committee Amendment *A (H-56)*

Committee: Taxation

Fiscal Note Required: Yes

## Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
<b>Net Cost (Savings)</b>				
General Fund	\$26,600	\$37,525	\$39,900	\$42,275
<b>Revenue</b>				
General Fund	(\$26,600)	(\$37,525)	(\$39,900)	(\$42,275)
Other Special Revenue Funds	(\$1,400)	(\$1,975)	(\$2,100)	(\$2,225)

### Fiscal Detail and Notes

The bill provides sales tax and service provider tax exemptions for sales to area agencies on aging and would result in a loss of General Fund revenue of \$26,600 in fiscal year 2019-20 and \$37,525 in fiscal year 2020-21. It would also result in a loss of Other Special Revenue Funds revenue of \$1,400 in fiscal year 2019-20 and \$1,975 in fiscal year 2020-21.