

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)

Date: 5/30/19

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. 537, L.D. 732, Bill, "An Act To Provide a Sales Tax Exemption for Nonprofit Career and Technical Student Organizations"

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

This amendment adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



129th MAINE LEGISLATURE

LD 732

LR 499(02)

An Act To Provide a Sales Tax Exemption for Nonprofit Career and Technical Student Organizations

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-391)
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	\$6,330	\$1,957	\$2,016	\$2,076
Appropriations/Allocations				
General Fund	\$5,000	\$0	\$0	\$0
Revenue				
General Fund	(\$1,330)	(\$1,957)	(\$2,016)	(\$2,076)
Other Special Revenue Funds	(\$70)	(\$103)	(\$106)	(\$109)

Fiscal Detail and Notes

The bill provides a sales tax exemption for sales to career and technical student organizations and would result in a reduction in General Fund revenue of \$1,330 in fiscal year 2019-20 and \$1,957 in fiscal year 2020-21. It would also result in a reduction in Local Government Fund revenue of \$70 in fiscal year 2019-20 and \$103 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 computer programming costs to create an exemption certificate.