

MAINE STATE LEGISLATURE

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3MEY
R.O.T.S

L.D. 1238

Date: 5/22/19

Majority
TAXATION

(Filing No. H-330)

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

COMMITTEE AMENDMENT "A" to H.P. 899, L.D. 1238, Bill, "An Act To Exempt Certain Print Publications from Sales Tax"

Amend the bill in section 1 in subsection 14-A in the last paragraph in the 3rd line (page 1, line 13 in L.D.) by striking out the following: "~~3 months~~ 7 days" and inserting the following: '3 months'

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

SUMMARY

This amendment removes language from the bill that changes the definition of "publication" to retain the minimum average publication interval of 3 months, as found in the current law, required for a publication to qualify for the exemption.

FISCAL NOTE REQUIRED

(See attached)



129th MAINE LEGISLATURE

LD 1238

LR 810(02)

An Act To Exempt Certain Print Publications from Sales Tax

Fiscal Note for Bill as Amended by Committee Amendment *A (H-330)*

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	\$1,134,147	\$1,542,440	\$1,573,289	\$1,604,754
Revenue				
General Fund	(\$1,134,147)	(\$1,542,440)	(\$1,573,289)	(\$1,604,754)
Other Special Revenue Funds	(\$59,692)	(\$81,181)	(\$82,805)	(\$84,461)

Fiscal Detail and Notes

The bill expands the sales tax exemption for free publications to include printed publications issued at least once every 7 days and would result in a reduction in General Fund revenue of \$1,134,147 in fiscal year 2019-20 and \$1,542,440 in fiscal year 2020-21. It would also result in a reduction in Local Government Fund revenue of \$59,692 in fiscal year 2019-20 and \$81,181 in fiscal year 2020-21.