

# MAINE STATE LEGISLATURE

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Date: 5/29/19 Majority

L.D. 1597  
(Filing No. H-381)

**TAXATION**

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

COMMITTEE AMENDMENT "A" to H.P. 1156, L.D. 1597, Bill, "An Act To Provide a Sales Tax Exemption for Purchases Made by Nonprofit Seasonal Camps"

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

**'An Act To Provide a Sales Tax Exemption for Purchases Made by Nonprofit Youth Camps'**

Amend the bill by striking out all of section 1 and inserting the following:

**'Sec. 1. 36 MRSA §1760, sub-§103** is enacted to read:

103. Nonprofit youth camps. Sales to nonprofit youth camps as defined in Title 22, section 2491, subsection 16 that are licensed by the Department of Health and Human Services and receive an exemption from property tax under section 652, subsection 1.

**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.

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

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

**COMMITTEE AMENDMENT**

ROPS

COMMITTEE AMENDMENT "A" to H.P. 1156, L.D. 1597

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**SUMMARY**

This amendment clarifies that the sales tax exemption applies to licensed nonprofit youth camps that are entitled to a property tax exemption. The amendment also adds an appropriations and allocations section.

**FISCAL NOTE REQUIRED**

(See attached)



# 129th MAINE LEGISLATURE

LD 1597

LR 2435(02)

## An Act To Provide a Sales Tax Exemption for Purchases Made by Nonprofit Seasonal Camps

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-381)  
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	\$52,500	\$73,150	\$76,000	\$77,900
<b>Appropriations/Allocations</b>				
General Fund	\$5,000	\$0	\$0	\$0
<b>Revenue</b>				
General Fund	(\$47,500)	(\$73,150)	(\$76,000)	(\$77,900)
Other Special Revenue Funds	(\$2,500)	(\$3,850)	(\$4,000)	(\$4,100)

### Fiscal Detail and Notes

The bill provides a sales tax exemption to licensed nonprofit youth camps and would result in a reduction in General Fund revenue of \$47,500 in fiscal year 2019-20 and \$73,150 in fiscal year 2020-21. It would also result in a reduction in Local Government Fund revenue of \$2,500 in fiscal year 2019-20 and \$3,850 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.