

MAINE STATE LEGISLATURE

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26
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28

L.D. 140

Date: 3-25-21

(Filing No. H-48)

**MINORITY
TAXATION**

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
130TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 96, L.D. 140, "An Act To Assist Certain
Businesses in the State That Sell Prepared Food or Alcohol"

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 programming costs.

GENERAL FUND	2021-22	2022-23
All Other	\$0	\$5,000
GENERAL FUND TOTAL	<u>\$0</u>	<u>\$5,000</u>

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

SUMMARY

This amendment, which is the minority report of the committee, adds an appropriations
and allocations section.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT



130th MAINE LEGISLATURE

LD 140

LR 320(02)

An Act To Assist Certain Businesses in the State That Sell Prepared Food or Alcohol

Fiscal Note for Bill as Amended by Committee Amendment *A(H-48)*

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
Net Cost (Savings)				
General Fund	\$11,371,500	\$33,449,750	\$35,411,250	\$36,475,250
Appropriations/Allocations				
General Fund	\$0	\$5,000	\$0	\$0
Revenue				
General Fund	(\$11,371,500)	(\$33,444,750)	(\$35,411,250)	(\$36,475,250)
Other Special Revenue Funds	(\$598,500)	(\$1,760,250)	(\$1,863,750)	(\$1,919,750)

Fiscal Detail and Notes

This bill proposes to permit retail sellers to retain 1/8 of the sales tax collected on prepared food and liquor and would result in a reduction in General Fund and Local Government Fund revenue of \$11,371,500 and \$598,500, respectively, in fiscal year 2021-22 and \$33,444,750 and \$1,760,250, respectively, in fiscal year 2022-23.

The bill includes a one time General Fund appropriation of \$5,000 to the Department of Administrative and Financial Services in fiscal year 2022-23 for programming costs.