

# MAINE STATE LEGISLATURE

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AK  
ROFS

L.D. 401

Date: 4-26-21

(Filing No. H-94)

**TAXATION**

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

COMMITTEE AMENDMENT "A" to H.P. 285, L.D. 401, "An Act To Provide a Sales and Use Tax Exemption for Certain Nonprofit Cemeteries"

Amend the bill in section 1 in subsection 107 in the first line (page 1, line 3 in L.D.) by striking out the following: "an incorporated nonprofit cemetery" and inserting the following: 'a cemetery company'

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 a new sales tax exemption certificate.

<b>GENERAL FUND</b>	<b>2021-22</b>	<b>2022-23</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.

**SUMMARY**

This amendment clarifies that the sales tax exemption provided in the bill applies to all cemetery companies exempt from federal income tax under the United States Internal

**COMMITTEE AMENDMENT**

ROFS

COMMITTEE AMENDMENT "A" to H.P. 285, L.D. 401

1  
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Revenue Code of 1986. The amendment also adds an appropriations and allocations section.

**FISCAL NOTE REQUIRED**  
**(See attached)**

**COMMITTEE AMENDMENT**



# 130th MAINE LEGISLATURE

LD 401

LR 446(02)

## An Act To Provide a Sales and Use Tax Exemption for Certain Nonprofit Cemeteries

Fiscal Note for Bill as Amended by Committee Amendment *AH-94*  
 Committee: Taxation  
 Fiscal Note Required: Yes

### Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
<b>Net Cost (Savings)</b>				
General Fund	\$7,375	\$5,700	\$5,700	\$5,700
<b>Appropriations/Allocations</b>				
General Fund	\$5,000	\$0	\$0	\$0
<b>Revenue</b>				
General Fund	(\$2,375)	(\$5,700)	(\$5,700)	(\$5,700)
Other Special Revenue Funds	(\$125)	(\$300)	(\$300)	(\$300)

#### Fiscal Detail and Notes

The bill provides a sales tax exemption for certain nonprofit cemeteries and would result in a reduction in General Fund revenue of \$2,375 in fiscal year 2021-22 and \$5,700 in fiscal year 2022-23. It would also result in a reduction in Local Government Fund revenue of \$125 in fiscal year 2021-22 and \$300 in fiscal year 2022-23. The bill includes a one-time General Fund appropriation of \$5,000 in fiscal year 2021-22 to the Department of Administrative and Financial Services for computer programming costs to create a new sales tax exemption certificate.