

MAINE STATE LEGISLATURE

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SK
ROFS

L.D. 435

Date: 6-4-21

(Filing No. H-408)

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TAXATION

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STATE OF MAINE

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HOUSE OF REPRESENTATIVES

7

130TH LEGISLATURE

8

FIRST SPECIAL SESSION

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COMMITTEE AMENDMENT "A" to H.P. 315, L.D. 435, "An Act To Provide a Sales and Use Tax Exemption for Certain Educational Collaboratives"

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Amend the bill by striking out everything after the enacting clause and inserting the following:

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Sec. 1. 36 MRSA §1760, sub-§107 is enacted to read:

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107. Certain educational collaboratives. Beginning January 1, 2022, sales to an incorporated nonprofit collaborative whose members are regional school units, as defined in Title 20-A, section 1, subsection 24-B, and that is organized to assist those units with professional development opportunities and services.

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Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

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ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

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Revenue Services, Bureau of 0002

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Initiative: Provides one-time funding for computer programming costs to create a new sales tax exemption certificate.

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24

GENERAL FUND

2021-22

2022-23

25

All Other

\$5,000

\$0

26

27

GENERAL FUND TOTAL

\$5,000

\$0

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

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ROPS

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SUMMARY

This amendment relocates the sales and use tax exemption in the bill to a separate subsection in the list of sales and use tax exemptions because incorporated nonprofit educational collaboratives are not governmental entities as provided in the bill.

This amendment adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)



130th MAINE LEGISLATURE

LD 435

LR 1319(02)

An Act To Provide a Sales and Use Tax Exemption for Certain Educational Collaboratives

Fiscal Note for Bill as Amended by Committee Amendment *A (H-408)*

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 | \$6,900 | \$3,800 | \$3,800 | \$3,800 |
| Appropriations/Allocations | | | | |
| General Fund | \$5,000 | \$0 | \$0 | \$0 |
| Revenue | | | | |
| General Fund | (\$1,900) | (\$3,800) | (\$3,800) | (\$3,800) |
| Other Special Revenue Funds | (\$100) | (\$200) | (\$200) | (\$200) |

Fiscal Detail and Notes

The bill provides a sales tax exemption for certain educational collaboratives and would result in a reduction in General Fund revenue of \$1,900 in fiscal year 2021-22 and \$3,800 in fiscal year 2022-23. It would also result in a reduction in Local Government Fund revenue of \$100 in fiscal year 2021-22 and \$200 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.