

MAINE STATE LEGISLATURE

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L.D. 1468

Date: 6-10-21

(Filing No. H-559)

TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 1084, L.D. 1468, "An Act To Support All-terrain Vehicle Trail Improvement"

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

Sec. 1. 23 MRSA §4210-B, sub-§7-A, as amended by PL 2017, c. 375, Pt. E, §1, is further amended to read:

7-A. Sales tax revenue. Beginning July 1, 2012 and every July 1st thereafter, except as provided in Title 36, section 1820, the State Controller shall transfer to the Multimodal Transportation Fund an amount, as certified by the State Tax Assessor, that is equivalent to 100% of the revenue from the tax imposed on the value of rental of a pickup truck or van with a gross weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles and the value of rental for a period of less than one year of an automobile pursuant to Title 36, section 1811 for the first 6 months of the prior fiscal year after the reduction for the transfer to the Local Government Fund as described by Title 30-A, section 5681, subsection 5. Beginning on October 1, 2012 and every October 1st thereafter, except as provided in Title 36, section 1820, the State Controller shall transfer to the Multimodal Transportation Fund an amount, as certified by the State Tax Assessor, that is equivalent to 100% of the revenue from the tax imposed on the value of rental of a pickup truck or van with a gross weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles and the value of rental for a period of less than one year of an automobile pursuant to Title 36, section 1811 for the last 6 months of the prior fiscal year after the reduction for the transfer to the Local Government Fund as described by Title 30-A, section 5681, subsection 5. The tax amount must be based on actual sales for that fiscal year and may not consider any accruals that may be required by law.

Sec. 2. 36 MRSA §1820 is enacted to read:

§1820. Tax on rental of all-terrain vehicles

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1 By the 20th day of each month beginning January 1, 2022, the assessor shall notify the
2 State Controller and the Treasurer of State of the amount of revenue attributable to the tax
3 collected under this Part on the rental of all-terrain vehicles as defined in Title 12, section
4 13001, subsection 3. When notified by the assessor, the State Controller shall transfer 90%
5 of that amount to the ATV Recreational Management Fund established in Title 12, section
6 1893, subsection 2 and 10% to the Multimodal Transportation Fund established in Title 23,
7 section 4210-B.

8 **Sec. 3. Appropriations and allocations.** The following appropriations and
9 allocations are made.

10 **AGRICULTURE, CONSERVATION AND FORESTRY, DEPARTMENT OF**
11 **Off-Road Recreational Vehicles Program Z224**

12 Initiative: Provides allocation for additional revenue from an all-terrain vehicle short-term
13 rental tax.

14	OTHER SPECIAL REVENUE FUNDS	2021-22	2022-23
15	All Other	\$3,600	\$45,000
16			
17	OTHER SPECIAL REVENUE FUNDS TOTAL	\$3,600	\$45,000

18
19 Amend the bill by relettering or renumbering any nonconsecutive Part letter or section
20 number to read consecutively.

21 **SUMMARY**

22 This amendment makes changes to the bill to provide that the transfer of revenue to the
23 ATV Recreational Management Fund refers to revenue from the sales tax on the rental of
24 all-terrain vehicles. It provides that 90% of the revenue must be transferred to the ATV
25 Recreational Management Fund and 10% of the revenue must be transferred to the
26 Multimodal Transportation Fund. It provides details of the timing and process for the
27 transfer of revenue. The amendment also adds an appropriations and allocations section.

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



130th MAINE LEGISLATURE

LD 1468

LR 205(02)

An Act To Support All-terrain Vehicle Trail Improvement

Fiscal Note for Bill as Amended by Committee Amendment *ACH-559*

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	\$3,600	\$36,900	\$0	\$0
Appropriations/Allocations				
Other Special Revenue Funds	\$3,600	\$45,000	\$45,000	\$45,000
Revenue				
General Fund	(\$3,600)	(\$36,900)	\$0	\$0
Other Special Revenue Funds	\$3,600	\$36,900	\$0	\$0

Fiscal Detail and Notes

This bill changes the distribution of revenue from the sales tax on the rental of all-terrain vehicles from 100% to the Multimodal Transportation Fund within the Department of Transportation to 10% to the Multimodal Transportation Fund and 90% to the ATV Recreational Management Fund within the Department of Agriculture, Conservation and Forestry (ACF). The bill reduces General Fund revenue by \$3,600 in fiscal year 2021-22 and \$36,900 in fiscal year 2022-23. It also reduces Other Special Revenue Funds revenue to the Multimodal Transportation Fund by \$8,100 in fiscal year 2022-23.

The bill will increase Other Special Revenue Funds revenue to the ATV Recreational Management Fund within the ACF by \$3,600 in fiscal year 2021-22 and \$45,000 in fiscal year 2022-23. The bill includes corresponding allocations to ACF to allow for expenditure of the additional revenue.