

# MAINE STATE LEGISLATURE

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ROS

L.D. 1937

2 Date: 4/12/22

(Filing No. S-548)

3 TAXATION

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5 STATE OF MAINE

6 SENATE

7 130TH LEGISLATURE

8 SECOND REGULAR SESSION

9 COMMITTEE AMENDMENT "A" to S.P. 671, L.D. 1937, "An Act To Clarify the  
10 Exemption from Income Tax and Withholding Tax Liability for Certain Out-of-state  
11 Suppliers of Spirits Purchased by the Bureau of Alcoholic Beverages and Lottery  
12 Operations"

13 Amend the bill in section 1 in §5202-D in subsection 2 in the 2nd line (page 1, line 12  
14 in L.D.) by striking out the following: "2021" and inserting the following: '2022'

15 Amend the bill by inserting after section 1 the following:

16 '**Sec. 2. Construction.** This Act may not be construed to affect or be an indication  
17 of legislative intent regarding the income tax treatment of manufacturers or suppliers of  
18 spirits outside of this State that sold or shipped spirits into this State prior to January 1,  
19 2022.'

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

22 SUMMARY

23 This amendment changes the date of application of the provisions of this bill from tax  
24 years beginning on or after January 1, 2021 to tax years beginning on or after January 1,  
25 2022 and adds language indicating the Legislature's intent not to affect tax periods before  
26 the application date.

27 FISCAL NOTE REQUIRED

28 (See attached)

**COMMITTEE AMENDMENT**



# 130th MAINE LEGISLATURE

LD 1937

LR 2484(02)

**An Act To Clarify the Exemption from Income Tax and Withholding Tax Liability for Certain Out-of-state Suppliers of Spirits Purchased by the Bureau of Alcoholic Beverages and Lottery Operations**

**Fiscal Note for Bill as Amended by Committee Amendment "A" (S-548)**

**Committee: Taxation**

**Fiscal Note Required: Yes**

## Fiscal Note

|                             | FY 2021-22 | FY 2022-23  | Projections<br>FY 2023-24 | Projections<br>FY 2024-25 |
|-----------------------------|------------|-------------|---------------------------|---------------------------|
| <b>Net Cost (Savings)</b>   |            |             |                           |                           |
| General Fund                | \$0        | \$365,750   | \$377,150                 | \$388,550                 |
| <b>Revenue</b>              |            |             |                           |                           |
| General Fund                | \$0        | (\$365,750) | (\$377,150)               | (\$388,550)               |
| Other Special Revenue Funds | \$0        | (\$19,250)  | (\$19,850)                | (\$20,450)                |

### Fiscal Detail and Notes

This bill provides an exemption from income tax to certain manufacturers of spirits or suppliers of spirits located outside of the State and would result in a reduction in General Fund revenue of \$365,750 and a reduction in Local Government Fund revenue of \$19,250 in fiscal year 2022-23.