

MAINE STATE LEGISLATURE

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L.D. 1937

Date: 4/24/22

(Filing No. S-637)

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**STATE OF MAINE
SENATE
130TH LEGISLATURE
SECOND REGULAR SESSION**

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 671, L.D. 1937, "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"

Amend the amendment by inserting before section 2 the following:

Sec. 2. Transfer from Liquor Operation Revenue Fund. Notwithstanding the Maine Revised Statutes, Title 30-A, section 6054, subsection 4 or any other provision of law to the contrary, and in addition to any amount authorized by law to be transferred in fiscal year 2022-23, the Maine Municipal Bond Bank shall transfer \$365,750 by June 30, 2023 from the Liquor Operation Revenue Fund, established in Title 30-A, section 6054, subsection 1, to the unappropriated surplus of the General Fund.'

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

SUMMARY

This amendment requires the transfer of \$365,750 from the Liquor Operation Revenue Fund to the unappropriated surplus of the General Fund by June 30, 2023 to offset the loss in General Fund revenue in fiscal year 2022-23 as a result of the exemption provided by the bill.

SPONSORED BY: _____



(Senator BREEN, C.)

COUNTY: Cumberland

**FISCAL NOTE REQUIRED
(See attached)**

SENATE AMENDMENT



130th MAINE LEGISLATURE

LD 1937

LR 2484(04)

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 Senate Amendment "A" to Committee Amendment "A" (S-637)

Sponsor: Sen. Breen of Cumberland

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	\$0	(\$365,750)	\$0	\$0
Transfers				
General Fund	\$0	\$365,750	\$0	\$0
Other Special Revenue Funds	\$0	(\$365,750)	\$0	\$0

Fiscal Detail and Notes

This amendment adds a one-time transfer from the Liquor Operation Revenue Fund within the Maine Municipal Bond Bank to the unappropriated surplus of the General Fund of \$365,750 in fiscal year 2022-23. This transfer will offset the General Fund revenue loss in fiscal year 2022-23. The Liquor Operation Revenue Fund currently has sufficient funding to accommodate the one-time transfer.