

MAINE STATE LEGISLATURE

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Date *6/20/23*

L D 713
(Filing No H- *6/6*)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
131ST LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT "*A*" to HP 482, L D 713, "RESOLUTION, Proposing an Amendment to the Constitution of Maine to Dedicate a Portion of Sales and Use Taxes from All Motor Vehicle Sales and Motor Vehicle-related Sales to the Highway Fund for Road and Bridge Capital Improvements"

Amend the resolution by striking out the title and substituting the following

'An Act to Require the Transfer to the Highway Fund of 50 Percent of Sales Tax Collected from Automobile Dealers and Sales and Use Tax Collected from the Bureau of Motor Vehicles'

Amend the resolution by striking out everything after the title and inserting the following

'Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §1821 is enacted to read

§1821. Tax on sales by automobile dealers and sales and use taxes collected by the Bureau of Motor Vehicles related to motor vehicles

Beginning August 15, 2024 and monthly thereafter, the assessor shall notify the State Controller of the amount of revenue attributable to the sales tax at the rate of 5 5% collected under this Part in the previous month from automobile dealers and sales and use tax related to motor vehicles collected under this Part in the previous month by the Department of the Secretary of State, Bureau of Motor Vehicles after the subtraction of amounts identified for transfers required for other purposes When notified by the assessor, the State Controller shall transfer 50% of that amount from the General Fund to the Highway Fund '

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

SUMMARY

This amendment replaces the constitutional resolution with legislation that amends the sales and use tax laws It requires the monthly transfer to the Highway Fund of 50% of the

COMMITTEE AMENDMENT

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COMMITTEE AMENDMENT "A" to H P 482, L D 713

1 sales tax at the rate of 5 5% collected by automobile dealers and sales and use tax collected
2 by the Department of the Secretary of State, Bureau of Motor Vehicles related to motor
3 vehicles, after the subtraction of amounts identified for transfers required for other
4 purposes

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FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT



131st MAINE LEGISLATURE

LD 713

LR 1934(02)

RESOLUTION, Proposing an Amendment to the Constitution of Maine to Dedicate a Portion of Sales and Use Taxes from All Motor Vehicle Sales and Motor Vehicle-related Sales to the Highway Fund for Road and Bridge Capital Improvements

Fiscal Note for Bill as Amended by Committee Amendment

A (H-611)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
Net Cost (Savings)				
General Fund	\$0	\$105,246,700	\$116,470,950	\$117,384,850
Highway Fund	\$0	(\$105,246,700)	(\$116,470,950)	(\$117,384,850)
Revenue				
General Fund	\$0	(\$105,246,700)	(\$116,470,950)	(\$117,384,850)
Highway Fund	\$0	\$105,246,700	\$116,470,950	\$117,384,850

Fiscal Detail and Notes

This bill requires a monthly transfer from the General Fund to the Highway Fund in the amount of 50% of the revenue attributable to the 5 5% sales tax collected by automobile dealers and the sales and use tax on motor vehicles collected by the Bureau of Motor Vehicles, after transfers from the General Fund required for other purposes Highway Fund revenue will increase by \$105,246,700 and General Fund revenue will decrease by \$105,246,700 in fiscal year 2024-25