

MAINE STATE LEGISLATURE

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LD 1303

Date 6/14/23

(Filing No S-334)

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**STATE OF MAINE
SENATE
131ST LEGISLATURE
FIRST SPECIAL SESSION**

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H P 828,
LD 1303, "An Act to Exempt Boats and All-terrain Vehicles Purchased for Qualified
Commercial Fishing or Commercial Farming from State Sales Tax"

Amend the amendment in section 2 in paragraph D in the 5th line (page 1, line 27 in
amendment) by striking out the following "25" and inserting the following '50'

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

SUMMARY

This amendment changes from 25 to 50 miles per hour the maximum attainable speed
of a utility vehicle with respect to the laws governing the sales tax on certain depreciable
machinery and equipment

SPONSORED BY: *Nicole Grohoski*
(Senator GROHOSKI, N.)

COUNTY: Hancock

**FISCAL NOTE REQUIRED
(See attached)**

SENATE AMENDMENT



131st MAINE LEGISLATURE

LD 1303

LR 1884(04)

An Act to Exempt Boats and All-terrain Vehicles Purchased for Qualified Commercial Fishing or Commercial Farming from State Sales Tax

Fiscal Note for Senate Amendment "A" to Committee Amendment "A" (S-334)

Sponsor: Sen. Grohoski of Hancock

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	\$39,900	\$101,650	\$107,350	\$110,200
Revenue				
General Fund	(\$39,900)	(\$101,650)	(\$107,350)	(\$110,200)
Other Special Revenue Funds	(\$2,100)	(\$5,350)	(\$5,650)	(\$5,350)

Fiscal Detail and Notes

This amendment expands the definition of utility vehicles for the purposes of the sales tax refund for purchases of depreciable machinery and equipment for certain uses by increasing the maximum attainable vehicle speed from 25 to 50 miles per hour. Expanding the definition to include additional vehicles will reduce General Fund revenue by an additional \$39,900 in fiscal year 2023-24 and \$101,650 in fiscal year 2024-25 and will reduce Local Government Fund revenue by an additional \$2,100 in fiscal year 2023-24 and \$5,350 in 2024-25.