

# MAINE STATE LEGISLATURE

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MA  
ROFS

L.D. 1958

Date: 5/9/24

(Filing No. S-763)

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STATE OF MAINE  
SENATE  
131ST LEGISLATURE  
SECOND REGULAR SESSION

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1260, L.D. 1958, "An Act to Provide the Mi'kmaq Nation with Sales Tax Revenue for Sales Occurring on Mi'kmaq Nation Territory"

Amend the amendment in Part B in section 7 in the 2nd line (page 3, line 4 in amendment) by striking out the following: "2024" and inserting the following: '2025'

Amend the amendment in Part B in section 7 in the last line (page 3, line 5 in amendment) by striking out the following: "2024" and inserting the following: '2025'

Amend the amendment in Part C in section 2 in the last line (page 3, line 13 in amendment) by striking out the following: "2024" and inserting the following: '2025'

Amend the amendment in Part D in section 6 in the last line (page 4, line 20 in amendment) by striking out the following: "2024" and inserting the following: '2025'

Amend the amendment in Part E in section 2 in the last line (page 4, line 30 in amendment) by striking out the following: "2024" and inserting the following: '2025'

Amend the amendment in Part G by striking out all of section 1 and inserting the following:

**'Sec. G-1. Appropriations and allocations.** The following appropriations and allocations are made.

TREASURER OF STATE, OFFICE OF  
Mi'kmaq Sales Tax Fund N474

Initiative: Establishes the Mi'kmaq Sales Tax Fund to collect and remit sales tax collected on Mi'kmaq Nation Trust Land.

OTHER SPECIAL REVENUE FUNDS	2023-24	2024-25
All Other	\$0	\$500
OTHER SPECIAL REVENUE FUNDS TOTAL	\$0	\$500

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

# SENATE AMENDMENT

RECEIVED

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1260, L.D. 1958 (S. 763)

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**SUMMARY**

This amendment amends Committee Amendment "A" to change application dates from January 1, 2024 to January 1, 2025. It also replaces the appropriations and allocations section to remove funding for fiscal year 2023-24.

SPONSORED BY: M. Rotundo

(Senator ROTUNDO, M.)

COUNTY: Androscoggin

**FISCAL NOTE REQUIRED**  
(See attached)



# 131st MAINE LEGISLATURE

LD 1958

LR 2541(04)

## An Act to Revise the Tax Laws Regarding the Mi'kmaq Nation

Fiscal Note for Senate Amendment "A" to Committee Amendment "A" (S-763)

Sponsor: Sen. Rotundo of Androscoggin

Fiscal Note Required: Yes

### Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
<b>Net Cost (Savings)</b>				
General Fund	(\$4,750)	(\$11,875)	(\$5,700)	(\$950)
<b>Appropriations/Allocations</b>				
Other Special Revenue Funds	(\$500)	\$0	\$0	\$0
<b>Revenue</b>				
General Fund	\$4,750	\$11,875	\$5,700	\$950
Other Special Revenue Funds	\$250	\$625	\$300	\$50

### Fiscal Detail and Notes

This amendment changes the effective dates in the bill from January 1, 2024 to January 1, 2025 and from tax year 2024 to tax year 2025. Relative to the committee amendment, this amendment eliminates the revenue loss to the General Fund and the Local Government Fund in fiscal year 2023-24 and reduces the revenue loss to these funds in subsequent years. The amendment also eliminates the \$500 Other Special Funds allocation in fiscal year 2023-24.