

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

SAR  
ROS

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33

L.D. 2256

Date: 3/20/24

(Filing No. H-845)

**AGRICULTURE, CONSERVATION AND FORESTRY**

Reproduced and distributed under the direction of the Clerk of the House.

**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
131ST LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 1447, L.D. 2256, "An Act to Provide Emergency One-time Relief from the Wild Blueberry Tax for Growers in Maine"

Amend the bill by striking out the title and substituting the following:

**'An Act to Provide Emergency One-time Relief from the Wild Blueberry Tax for Growers'**

Amend the bill in section 1 in the 5th line (page 1, line 29 in L.D.) by striking out the following: "harvested in the State"

Amend the bill in section 1 in the 7th to 9th lines (page 1, lines 31 to 33 in L.D.) by striking out the following: "on wild blueberries harvested in the State in calendar year 2024 and for collection and payment of the entire tax imposed by Title 36, section 4303 on all wild blueberries not harvested in the State in calendar year 2024"

Amend the bill by inserting after section 1 the following:

**'Sec. 2. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
Revenue Services, Bureau of 0002**

Initiative; Provides one-time funding for computer programming to implement changes to the blueberry tax.

<b>GENERAL FUND</b>	<b>2023-24</b>	<b>2024-25</b>
All Other	\$0	\$3,920
<b>GENERAL FUND TOTAL</b>	<hr/> \$0	<hr/> \$3,920

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

**COMMITTEE AMENDMENT**

1  
2  
3  
4  
5  
6  
7  
8

**SUMMARY**

This amendment exempts all sellers of wild blueberries, rather than only sellers of wild blueberries harvested in the State as proposed in the bill, subject to the blueberry tax under the Maine Revised Statutes, Title 36, section 4303 from imposition of the blueberry tax for the 2024 calendar year. The amendment also adds an appropriations and allocations section.

**FISCAL NOTE REQUIRED**

(See attached)



# 131st MAINE LEGISLATURE

LD 2256

LR 3009(02)

An Act to Provide Emergency One-time Relief from the Wild Blueberry Tax for Growers in Maine

Fiscal Note for Bill as Amended by Committee Amendment 'A' (H-845)

Committee: Agriculture, Conservation and Forestry

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	\$0	\$3,920	\$0	\$0
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$3,920	\$0	\$0
<b>Revenue</b>				
Other Special Revenue Funds	\$0	(\$698,000)	\$0	\$0

### Fiscal Detail and Notes

This bill provides a one-time suspension of the tax on sellers of wild blueberries subject to the blueberry tax for the 2024 calendar year. This temporary suspension will reduce Other Special Revenue Funds revenue to the Wild Blueberry Commission by \$698,000 in fiscal year 2024-25. The Commission has indicated that it has sufficient reserves in its unobligated funds to absorb the one-time reduction in revenues.

The bill includes a one-time General Fund appropriation to the Department of Administrative Services, Bureau of Revenue Services of \$3,920 in fiscal year 2024-25 for administrative costs to implement the changes to the blueberry tax.