

ROFS
COPY

Amendment
Review

LD401

L.D. 401

(Filing No. H-)

Date:

TAXATION

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

STATE OF MAINE
HOUSE OF REPRESENTATIVES
130TH LEGISLATURE
FIRST SPECIAL SESSION

COMMITTEE AMENDMENT " " to H.P. 285, L.D. 401, "An Act To Provide a Sales and Use Tax Exemption for Certain Nonprofit Cemeteries"

Amend the bill in section 1 in subsection 107 in the first line (page 1, line 3 in L.D.) by striking out the following: "an incorporated nonprofit cemetery" and inserting the following: 'a cemetery company'

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 costs to create a new sales tax exemption certificate.

GENERAL FUND	2021-22	2022-23
All Other	\$5,000	\$0
GENERAL FUND TOTAL	<u>\$5,000</u>	<u>\$0</u>

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

SUMMARY

This amendment clarifies that the sales tax exemption provided in the bill applies to all cemetery companies exempt from federal income tax under the United States Internal

ROFS

1
2
3
4

COMMITTEE AMENDMENT " " to H.P. 285, L.D. 401

Revenue Code of 1986. The amendment also adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



130th MAINE LEGISLATURE

LD 401

LR 446(02)

An Act To Provide a Sales and Use Tax Exemption for Certain Nonprofit Cemeteries

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

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	\$7,375	\$5,700	\$5,700	\$5,700
Appropriations/Allocations				
General Fund	\$5,000	\$0	\$0	\$0
Revenue				
General Fund	(\$2,375)	(\$5,700)	(\$5,700)	(\$5,700)
Other Special Revenue Funds	(\$125)	(\$300)	(\$300)	(\$300)

Fiscal Detail and Notes

The bill provides a sales tax exemption for certain nonprofit cemeteries and would result in a reduction in General Fund revenue of \$2,375 in fiscal year 2021-22 and \$5,700 in fiscal year 2022-23. It would also result in a reduction in Local Government Fund revenue of \$125 in fiscal year 2021-22 and \$300 in fiscal year 2022-23. The bill includes a one-time General Fund appropriation of \$5,000 in fiscal year 2021-22 to the Department of Administrative and Financial Services for computer programming costs to create a new sales tax exemption certificate.