PLEASE NOTE: Legislative Information *cannot* perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

'Sec. 1. 12 MRSA §13002, 2nd ¶, as enacted by PL 2003, c. 414, Pt. A, §2 and affected by c. 614, §9, is amended to read:

All taxes collected pursuant to this section must be transmitted forthwith to the Treasurer of State and credited to the General Fund as undedicated revenue, except that beginning with fiscal year 2007-08 as the initial base year, any annual increase in the revenue from the use tax collected on watercraft must be deposited in the Marine Training and Education Program Fund established in Title 20-A, section 12892. The Legislature shall appropriate to the department in each fiscal year an amount equal to the administrative costs incurred by the department in collecting revenue under this section. Those administrative costs must be verified by the Department of Administrative and Financial Services.

Sec. 2. 20-A MRSA c. 437 is enacted to read:

## **CHAPTER 437**

#### MARINE TRAINING AND EDUCATION PROGRAMS

## § 12891. Marine training and education grant program

The Maine Maritime Academy, referred to in this chapter as "the academy," shall establish and administer the Marine Training and Education Grant Program, referred to in this chapter as "the program," to provide funding for grants to eligible marine training and education programs. The academy shall develop eligibility criteria for marine training and education programs seeking grants under this chapter. At a minimum, entities eligible for grants under the program must provide marine training and education to students enrolled in public schools, career and technical education programs, private secondary schools and public or private postsecondary education programs in the State. Entities eligible for grants under the program may include school-based education programs, career-based training programs and collaborative programs created to provide marine training and education.

## § 12892. Marine Training and Education Program Fund

There is established within the academy the Marine Training and Education Program Fund, referred to in this chapter as "the fund." The fund receives revenue from the tax imposed on the sale of watercraft collected and deposited in the fund pursuant to Title 12, section 13002 and Title 36, section 1952-A. The fund must be used for the development and implementation of marine training and education programs pursuant to section 12891. Funds in the fund do not lapse but must be carried forward.

# § 12893. Report

Beginning December 15, 2008 and every 2 years thereafter, the academy shall report to the joint standing committee of the Legislature having jurisdiction over education matters regarding the development, implementation and achievement of marine training and education programs that received grants under section 12891 and the use of the fund established under section 12892.

**Sec. 3. 36 MRSA §1952-A,** as amended by PL 2005, c. 218, §26, is further amended to read:

## § 1952-A. Payment of tax on vehicles and recreational vehicles

The tax imposed by this Part on the sale or use of any vehicle, snowmobile, all-terrain vehicle or watercraft must, except where the dealer has collected the tax in full, be paid by the purchaser or other person seeking registration of the vehicle, snowmobile, all-terrain vehicle or watercraft at the time and place of registration. In the case of vehicles, the tax must be collected by the Secretary of State and transmitted to the Treasurer of State as provided by Title 29-A, section 409. In the case of watercraft, snowmobiles and all-terrain vehicles, the tax must be collected by the Commissioner of Inland Fisheries and Wildlife and transmitted to the Treasurer of State as provided by Title 12, sections 13002 to 13005. Beginning with fiscal year 2007-08 as the initial base year, if the dealer collects the tax due under this Part on the sale of watercraft, any annual increase in the revenue from the tax collected on watercraft must be deposited in the Marine Training and Education Program Fund established in Title 20-A, section 12892.

**Sec. 4. Appropriations and allocations.** The following appropriations and allocations are made.

#### MARITIME ACADEMY, MAINE

## **Marine Training and Education Program Fund N018**

Initiative: Allocates funds for the Marine Training and Education Program Fund based on the incremental increase in the use tax collected on watercraft from the base year to the succeeding fiscal year with 2007-08 as the initial base year.

OTHER SPECIAL REVENUE FUNDS All Other	<b>2007-08</b> \$0	<b>2008-09</b> \$120,000
OTHER SPECIAL REVENUE FUNDS TOTAL	\$0	\$120,000

#### **Maritime Academy - Operations 0035**

Initiative: Provides ongoing funds for Maine Maritime Academy for the costs associated with establishing and administering the Marine Training and Education Grant Program.

2007-08	2008-09
\$0	\$75,000

GENERAL FUND TOTAL	\$0	\$75,000
MARITIME ACADEMY, MAINE DEPARTMENT TOTALS	2007-08	2008-09
GENERAL FUND OTHER SPECIAL REVENUE FUNDS	\$0 \$0	\$75,000 \$120,000
DEPARTMENT TOTAL - ALL FUNDS	\$0	\$195,000

#### **SUMMARY**

This amendment is the minority report of the Joint Standing Committee on Education and Cultural Affairs. The amendment strikes and replaces the bill to require the Maine Maritime Academy to establish and administer a grant program to provide funding for grants to eligible marine training and education programs through the Marine Training and Education Program Fund. The programs are funded by a diversion of revenue from the sales and use tax imposed on watercraft. Beginning with fiscal year 2007-08 as the initial base year, any annual increase in the revenue from the sales and use tax collected on watercraft must be deposited in the Marine Training and Education Program Fund.

This amendment also adds an appropriations and allocations section.

FISCAL NOTE REQUIRED (See attached)