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Date: (Filing No. H-)

TAXATION

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

**STATE OF MAINE
HOUSE OF REPRESENTATIVES
125TH LEGISLATURE
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 45, L.D. 52, Bill, “An Act To Dedicate a Percentage of the Sales and Use Tax on Motor Vehicles and Motor Vehicle Parts to the Highway Fund”

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

'An Act To Dedicate a Percentage of the Sales and Use Tax on Automobiles and Motorcycles to the Highway Fund'

Amend the bill in section 1 in §1817 by striking out all of the indented paragraph (page 1, lines 4 to 19 in L.D.) and inserting the following:

'Beginning on July 1, 2013, and every July 1st thereafter, the State Controller shall transfer to the Highway Fund an amount, as certified by the State Tax Assessor, that is equal to 20% of the revenue from the tax imposed on the sale or use of automobiles, as defined in section 1752, subsection 1-B, and motorcycles, as defined in Title 29-A, section 101, subsection 38, pursuant to section 1811 or 1861 for the first 6 months of the prior fiscal year after the reduction for the transfer to the Local Government Fund under Title 30-A, section 5681, subsection 5. Beginning on October 1, 2013, and every October 1st thereafter, the State Controller shall transfer to the Highway Fund an amount, as certified by the State Tax Assessor, that is equal to 20% of the revenue from the tax imposed on the sale or use of automobiles, as defined in section 1752, subsection 1-B, and motorcycles, as defined in Title 29-A, section 101, subsection 38, pursuant to section 1811 or 1861 for the last 6 months of the prior fiscal year after the reduction for the transfer to the Local Government Fund. The tax amount must be based on actual sales for that fiscal year and may not consider any accruals that may be required by law. The amount transferred from General Fund sales and use tax revenues does not affect the calculation for the transfer to the Local Government Fund. The transfer required by this section does not apply to taxes imposed on casual sales pursuant to section 1764.'

Amend the bill by inserting after section 1 the following:

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

COMMITTEE AMENDMENT

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

3 Initiative: Provides an appropriation to modify sales tax return forms and for related
4 processing, imaging and report-writing software to capture information needed to
5 implement transfers to the Highway Fund.

6	GENERAL FUND	2011-12	2012-13
7	All Other	\$0	\$20,000
8			
9	GENERAL FUND TOTAL	\$0	\$20,000
10			

11 **SUMMARY**

12 This amendment provides that 20% of the sales or use tax on automobiles and
13 motorcycles, rather than on motor vehicles and motor vehicle parts as in the bill, must be
14 transferred to the Highway Fund beginning in 2013, rather than in 2012 as in the bill.

15 The amendment also adds an appropriations and allocations section.

16 **FISCAL NOTE REQUIRED**

17 **(See attached)**