

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

Date: (Filing No. S- )

**TAXATION**

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE  
SENATE  
125TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 21, L.D. 6, Bill, “An Act To Provide a Sales Tax Exemption for Bags Provided by Redemption Centers for Returnable Containers”

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

**Emergency preamble.** Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

**Whereas,** certain taxpayers have suffered losses due to lack of clarity in the law; and

**Whereas,** there may be audits under way or planned by Maine Revenue Services that will include audit findings based on the clarity of this law; and

**Whereas,** in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

**Be it enacted by the People of the State of Maine as follows:**

**Sec. 1. 36 MRSA §1760, sub-§92** is enacted to read:

**92. Plastic bags sold to redemption centers.** Sales to a local redemption center licensed under Title 32, section 1871-A of plastic bags used by the redemption center to sort, store or transport returnable beverage containers.

**Sec. 2. Retroactivity.** This Act applies retroactively to January 1, 2004.

**Emergency clause.** In view of the emergency cited in the preamble, this legislation takes effect when approved.'

**COMMITTEE AMENDMENT**

1  
2  
3  
4  
5  
6  
7

**SUMMARY**

This amendment adds an emergency preamble and emergency clause and makes the bill retroactive to January 1, 2004. It also clarifies that the plastic bags must be sold to licensed redemption centers and used to sort, store or transport beverage containers to qualify for the exemption.

**FISCAL NOTE REQUIRED**

**(See attached)**