

OFFICE OF FISCAL AND PROGRAM REVIEW

Date: March 23, 2013
To: Members, Joint Standing Committee on Taxation
From: Elizabeth Cooper, Legislative Analyst
Re: Final Amendment Review - LD 126

An amendment and fiscal note for LD 126 are attached for your review.

L.D. 126 An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations

- The Committee voted on March 1, 2013, and had a divided report of ONTP/OTPA.
- The minority report amended the bill.
- The amendment adds a definition for clarification.
- A fiscal note is required.

Please let me know if you have any questions or concerns about this amendment. It will be reported out of Committee soon.

ROFS
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Date:

(Filing No. S-)

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TAXATION

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STATE OF MAINE

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SENATE

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126TH LEGISLATURE

8

FIRST REGULAR SESSION

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COMMITTEE AMENDMENT “ ” to S.P. 47, L.D. 126, Bill, “An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations”

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Amend the bill in section 1 in subsection 95 in the last line (page 1, line 5 in L.D.) by inserting after the following: "theater." the following: 'For the purposes of this subsection, "performing arts organization" means an organization that provides an educational program or a performance in which an artist uses body or voice to convey artistic expression, including music, dance and theater.'

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SUMMARY

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This amendment provides a definition of "performing arts organization."

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FISCAL NOTE REQUIRED

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(See attached)

COMMITTEE AMENDMENT



126th MAINE LEGISLATURE

LD 126

LR 255(02)

An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
Net Cost (Savings)				
General Fund	\$61,560	\$85,609	\$89,410	\$93,166
Revenue				
General Fund	(\$61,560)	(\$85,609)	(\$89,410)	(\$93,166)
Other Special Revenue Funds	(\$3,240)	(\$4,506)	(\$4,706)	(\$4,903)

Fiscal Detail and Notes

This bill exempts incorporated nonprofit performing arts organizations from the sales tax effective October 1, 2013. The exemption will reduce General Fund revenue and Municipal Revenue Sharing revenue beginning in fiscal year 2013-14. Any additional costs associated with administering this exemption can be absorbed by Maine Revenue Services within existing budgeted resources.