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Date: (Filing No. H-)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
131ST LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 43, L.D. 68, “An Act to Exempt Certain Nonprofit Organizations from the Sales and Use Tax and the Service Provider Tax”

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

'Resolve, Directing the Office of Tax Policy to Study the Impact of Exempting Certain Nonprofit Organizations from the Sales and Use Tax and the Service Provider Tax'

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

'Sec. 1. Study. Resolved: That the Department of Administrative and Financial Services, Bureau of Revenue Services, Office of Tax Policy shall study the legislative history of entity-based exemptions provided to qualifying nonprofit organizations from sales and use tax pursuant to the Maine Revised Statutes, Title 36, section 1760 and from service provider tax pursuant to Title 36, section 2557, including but not limited to review of the entities currently covered and excluded, the impact of changes to statutes if criteria were broadened and exemptions in other states. The department shall submit a report to the Joint Standing Committee on Taxation no later than January 15, 2024. The joint standing committee may report out a bill to the Second Regular Session of the 131st Legislature regarding that report. Notwithstanding Title 36, section 191, the Office of Tax Policy may disclose the number of nonprofit organizations not exempt under Section 501(c)(3) of the federal Internal Revenue Code of 1986 that have active exemption certificates under each sales or service provider tax exemption.'

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

SUMMARY

This amendment replaces the bill with a resolve. The amendment removes the proposed sales tax and service provider tax exemptions from the bill and amends the study required

COMMITTEE AMENDMENT

COMMITTEE AMENDMENT “ ” to H.P. 43, L.D. 68

1 of exemptions to include legislative history of exemptions for nonprofit organizations and
2 to include additional information.

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FISCAL NOTE REQUIRED

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(See attached)