



PH 2/15/22

TAXATION COMMITTEE

2/14/2022 10:05 AM

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130th LEGISLATURE 1st REG AND SPECIAL SESSIONS

LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT ¹	
								FY22	FY23
276	371			Berry	An Act To Improve and Update Maine's Tax Laws	Concept draft to "improve and update tax laws".			
		2/15/22			SECOND REGULAR SESSION				
392	1798			Terry	An Act To Amend the Tax Laws	Concept draft to "amend the tax laws".			
		2/15/22			SECOND REGULAR SESSION				
1937	2484	2/15/22		Luchini	An Act To Clarify the Exemption from Income Tax and Withholding Tax Liability for Certain Out-of-state Suppliers of Spirits Purchased by the Bureau of Alcoholic Beverages and Lottery Operations	<p>This bill provides, for tax years beginning on or after 1/1/21 an exemption from income taxation or tax withholding for certain manufacturers of spirits or suppliers of spirits located outside the State that sell or ship spirits pursuant to an order or request placed by the Department of Administrative and Financial Services, Bureau of Alcoholic Beverages and Lottery Operations or an agent or contractor of the bureau.</p> <p>The bill also provides that spirits manufactured or produced outside the State and brought into the State pursuant to an order or request of the bureau are exempt from income tax liability, regardless of whether those spirits are stored at a warehouse operated or</p>			

¹ . Numbers may represent preliminary estimates and are subject to change. For more detail, please see fiscal note documents in LD file.

LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT ¹	
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						used by the bureau or at another facility as directed by the bureau, and regardless of whether the amount of the sales or the value of those spirits exceeds the thresholds for the determination of nexus as specified in the Maine Revised Statutes, Title 36, section 5200-B, subsection 1.			

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