

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill by inserting after the title and before the enacting clause 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, products such as seed and fertilizer necessary for horticultural production are currently subject to the sales tax, resulting in double taxation as the goods produced are also taxed; and

Whereas, these same products are not subject to the sales tax when used in agricultural production; and

Whereas, the peak retail season for horticulturists is in the spring; 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,'

Amend the bill by inserting after the enacting clause and before section 1 the following:

Sec. 1. 36 MRSA §199-C, sub-§3 is enacted to read:

3. Specific tax expenditure review. No later than February 1, 2017, the committee shall review the sales tax exemption under section 1760, subsection 7-B to determine whether the sales tax exemption for those items used in the commercial agricultural production of greenhouse or nursery products should be continued, repealed or modified.'

Amend the bill in section 1 in subsection 1-I in the 4th line (page 1, line 6 in L.D.) by striking out the following: "products," and inserting the following: 'products and'

Amend the bill in section 1 in subsection 1-I in the last line (page 1, line 7 in L.D.) by striking out the following: "and the commercial production of livestock"

Amend the bill by adding before the summary the following:

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

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

SUMMARY

This amendment adds an emergency preamble and emergency clause to the bill. It removes redundant language related to exempting from the sales tax products used in the commercial production of livestock. The amendment requires the joint standing committee of the Legislature having jurisdiction

over taxation matters to conduct, no later than February 1, 2017, a review to determine whether the sales tax exemption for those products used in commercial agricultural production of greenhouse or nursery products should be continued, repealed or modified.