

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

Amend the amendment by striking out all of the first indented paragraph after the title (page 1, lines 12 and 13 in amendment) and inserting the following:

Amend the resolution by striking out all of that part designated "**Constitution, Art. IX, §24**" (page 1, lines 4 to 10 in L.D.) and inserting the following:

Constitution, Art. IX, §24 is enacted to read:

Section 24. Revenues dedicated to fish and wildlife resources protection. In addition to the appropriation of funds required under section 22, a total of 20% of revenues raised by means of the sales and use tax laws as applied to sales and use of the items listed in subsections 1 to 19 must be allocated to the following 2 departments: 90% of the revenue raised pursuant to this section must be allocated to the Department of Inland Fisheries and Wildlife or any successor agency responsible for fisheries and wildlife management, other than commercial marine fisheries management, to be used only for the protection of the State's fish and wildlife resources; and 10% of the revenue raised pursuant to this section must be allocated to the Department of Marine Resources or any successor agency responsible for diadromous fish management to be used only to protect, conserve, restore, manage and enhance diadromous fish populations and their habitat in all waters of the State. This section applies to revenues raised by means of the sales and use tax laws as applied to sales and use of the following items:

- 1. Shotguns.** Shotguns;
- 2. Rifles.** Rifles;
- 3. Handguns.** Handguns;
- 4. Ammunition.** Ammunition for shotguns, rifles and handguns;
- 5. Bows.** Bows;
- 6. Crossbows.** Crossbows;
- 7. Arrow shafts.** Arrow shafts;
- 8. Points.** Points for arrow shafts;
- 9. Nocks.** Nocks;
- 10. Vanes.** Vanes for arrow shafts;
- 11. All-terrain vehicles.** All-terrain vehicles;
- 12. Boats.** Boats used for recreational purposes only;
- 13. Motors.** Motors for boats used for recreational purposes only;
- 14. Snowmobiles.** Snowmobiles;
- 15. Campers.** Campers;

16. Recreational vehicles. Recreational vehicles;

17. Camping fees. Camping fees;

18. Canoes. Canoes; and

19. Kayaks. Kayaks.

This section does not apply to additional sales or use tax revenue raised as the result of an increase in the rate of the sales or use tax imposed after July 1, 2011. This section applies to fiscal years beginning on and after July 1, 2013.

Amend the amendment in the last indented paragraph in the last 2 lines (page 1, lines 15 and 16 in amendment) by striking out the following: "one and one-quarter" and inserting the following: 'twenty'

Amend the amendment by adding after the last indented paragraph the following:

,

Amend the resolution in the question in the 2nd line (page 1, line 19 in L.D.) by inserting after the following: "tax" the following: 'on certain items'

,

SUMMARY

This amendment incorporates the changes made by Senate Amendment "C" to Committee Amendment "A" except that it changes the percentage of revenues raised by means of the sales and use tax laws that is dedicated to the protection of the State's fish and wildlife resources from 1.20% to 20%. It also specifies that the provision dedicating a portion of revenues raised by means of the sales and use tax laws to the protection of the State's fish and wildlife resources applies only to revenues raised by means of the sales and use tax laws as applied to sales and use of certain specified items.