

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 striking out all of section 2.

Amend the bill in section 4 in subsection 4 by striking out all of paragraph A (page 1, lines 31 to 34 in L.D.) and inserting the following:

‘A. For residents, ~~\$40~~\$45. The registration for a snowmobile owned by a resident is valid for one year, commencing on July 1st of each year; and’

Amend the bill in section 4 in subsection 4 in paragraph B by striking out all of subparagraph (2) (page 2, lines 1 to 3 in L.D.) and inserting the following:

(2) ~~Eighty-eight~~One hundred and ten dollars for a seasonal registration; and

Amend the bill in section 4 in subsection 4 by striking out all of the last blocked paragraph (page 2, lines 15 to 20 in L.D.) and inserting the following:

‘~~Seven dollars~~Twelve dollars from each resident snowmobile registration fee must be transferred to the Snowmobile Trail Fund of the Department of Agriculture, Conservation and Forestry, Division of Parks and Public Lands.

Seven dollars from each nonresident 3-day snowmobile registration fee and \$22 from each nonresident seasonal snowmobile registration fee must be transferred to the Snowmobile Trail Fund of the Department of Agriculture, Conservation and Forestry, Division of Parks and Public Lands.’

Amend the bill by striking out all of section 5.

Amend the bill by striking out all of sections 7, 8 and 9 and inserting the following:

‘**Sec. 7. 36 MRSA §3218, last ¶**, as repealed and replaced by PL 2003, c. 390, §17, is amended to read:

All fuel~~Fuel~~ qualifying for a refund under this section is subject to the use tax imposed by chapter 215, unless exempted under section 1760.

**Sec. 8. Appropriations and allocations.** The following appropriations and allocations are made.

## **CONSERVATION, DEPARTMENT OF**

### **Off-road Recreational Vehicles Program 0224**

Initiative: Allocates funding for grants to municipalities and counties to maintain and improve snowmobile trails.

<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2013-14</b>	<b>2014-15</b>
All Other	\$478,887	\$638,516
<b>OTHER SPECIAL REVENUE FUNDS TOTAL</b>	<b>\$478,887</b>	<b>\$638,516</b>

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

### **SUMMARY**

This amendment, which is the majority report, makes the following changes related to snowmobile registration and sales tax on snowmobiles and trail-grooming equipment.

1. It increases the resident snowmobile registration fee from \$40, as in current law, to \$45 and allocates the additional \$5 to the Snowmobile Trail Fund of the Department of Agriculture, Conservation and Forestry, Division of Parks and Public Lands.

2. The bill increases the 3-day nonresident snowmobile registration fee from \$43, as in current law, to \$50 and the amendment increases the seasonal nonresident registration from \$88, as in current law, to \$110 and allocates the additional revenue to the Snowmobile Trail Fund of the Department of Agriculture, Conservation and Forestry, Division of Parks and Public Lands.

3. The bill removes the 26% of the snowmobile and trail-grooming equipment registration fee that is distributed to municipalities and the amendment restores it.

4. It strikes the provisions of the bill that modify the sales tax exemptions related to the purchase of trail-grooming equipment.

5. It amends the law governing the special fuel tax to make it clear that fuel qualifying for a refund under that law does not lose the sales tax exemption created in the bill for diesel fuel used in snowmobile trail-grooming machinery.

6. It strikes the provision in the bill that creates a snowmobile vanity license plate.

7. It strikes the provision that the sales tax on snowmobiles be transmitted to the Snowmobile Trail Fund of the Department of Agriculture, Conservation and Forestry, Division of Parks and Public Lands.

### **FISCAL NOTE REQUIRED**

**(See attached)**