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Date: (Filing No. H-)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
126TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 173, L.D. 212, Bill, “An Act To Provide a Tax Exemption for Tobacco Sold to an Adult Member of a Federally Recognized Indian Tribe for Cultural, Spiritual or Ceremonial Purposes”

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

'An Act To Provide a Sales Tax Refund for Tobacco Sold to a Member of a Federally Recognized Indian Tribe for Cultural, Spiritual or Ceremonial Purposes'

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

'Sec. 1. 36 MRSA §2021 is enacted to read:

§2021. Tobacco to a member of a federally recognized Indian tribe

The State Tax Assessor shall refund sales or use tax paid on loose tobacco used for cultural, spiritual or ceremonial purposes by a member of a federally recognized Indian tribe upon the submission of an application for a tax rebate. The information on the application must include the amount of refund of the sales or use tax on loose tobacco requested and an affidavit stating that the applicant is a member of a federally recognized Indian tribe and the use of the tobacco is for cultural, spiritual or ceremonial purposes. The application must be supplemented by a receipt or receipts documenting the cost of the loose tobacco and a copy of a tribal identification card as described in Title 29-A, section 1410, subsection 7 or a license to hunt, trap or fish issued pursuant to Title 12, section 10853, subsection 8 and identification bearing a photograph or digital image of the individual. For purposes of this subsection, "loose tobacco" means any tobacco not wrapped in leaf tobacco, a reconstituted tobacco sheet or other wrapper and suitable for sprinkling on a ceremonial fire or use in a ceremonial pipe.'

SUMMARY

This amendment replaces the bill and provides a sales tax refund, rather than a sales tax exemption, for the purchase of loose tobacco for cultural, spiritual or ceremonial

COMMITTEE AMENDMENT

1 purposes by a member of a federally recognized Indian tribe who submits an application
2 and provides documentation of the cost of the purchase and identification demonstrating
3 the person is a member of a federally recognized Indian tribe. It removes provisions that
4 include an exemption for cigarettes and other tobacco products and removes the
5 requirement for the State Tax Assessor to work with tribal representatives to establish a
6 process for a tax-exempt purchase.

7 **FISCAL NOTE REQUIRED**

8 **(See attached)**