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Date: (Filing No. H-)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
130TH LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 285, L.D. 401, “An Act To Provide a Sales and Use Tax Exemption for Certain Nonprofit Cemeteries”

Amend the bill in section 1 in subsection 107 in the first line (page 1, line 3 in L.D.) by striking out the following: "an incorporated nonprofit cemetery" and inserting the following: 'a cemetery company'

Amend the bill by inserting after section 1 the following:

'Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF
Revenue Services, Bureau of 0002**

Initiative: Provides one-time funding for computer programming costs to create a new sales tax exemption certificate.

GENERAL FUND	2021-22	2022-23
All Other	\$5,000	\$0
GENERAL FUND TOTAL	\$5,000	\$0

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

SUMMARY

This amendment clarifies that the sales tax exemption provided in the bill applies to all cemetery companies exempt from federal income tax under the United States Internal

COMMITTEE AMENDMENT

COMMITTEE AMENDMENT “ ” to H.P. 285, L.D. 401

1 Revenue Code of 1986. The amendment also adds an appropriations and allocations
2 section.

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FISCAL NOTE REQUIRED

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(See attached)