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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
131ST LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 482, L.D. 713, “RESOLUTION, Proposing an Amendment to the Constitution of Maine to Dedicate a Portion of Sales and Use Taxes from All Motor Vehicle Sales and Motor Vehicle-related Sales to the Highway Fund for Road and Bridge Capital Improvements”

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

'An Act to Require the Transfer to the Highway Fund of 50 Percent of Sales Tax Collected from Automobile Dealers and Sales and Use Tax Collected from the Bureau of Motor Vehicles'

Amend the resolution by striking out everything after the title and inserting the following:

'Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §1821 is enacted to read:

§1821. Tax on sales by automobile dealers and sales and use taxes collected by the Bureau of Motor Vehicles related to motor vehicles

Beginning August 15, 2024 and monthly thereafter, the assessor shall notify the State Controller of the amount of revenue attributable to the sales tax at the rate of 5.5% collected under this Part in the previous month from automobile dealers and sales and use tax related to motor vehicles collected under this Part in the previous month by the Department of the Secretary of State, Bureau of Motor Vehicles after the subtraction of amounts identified for transfers required for other purposes. When notified by the assessor, the State Controller shall transfer 50% of that amount from the General Fund to the Highway Fund.'

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

SUMMARY

This amendment replaces the constitutional resolution with legislation that amends the sales and use tax laws. It requires the monthly transfer to the Highway Fund of 50% of the

COMMITTEE AMENDMENT

1 sales tax at the rate of 5.5% collected by automobile dealers and sales and use tax collected
2 by the Department of the Secretary of State, Bureau of Motor Vehicles related to motor
3 vehicles, after the subtraction of amounts identified for transfers required for other
4 purposes.

5 **FISCAL NOTE REQUIRED**

6 **(See attached)**