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Date: (Filing No. H- )

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
132ND LEGISLATURE  
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 865, L.D. 1330, “An Act to Clarify That a Business's License or Subscription to Use Software Is Not Considered a Lease for the Purposes of Sales and Use Tax”

Amend the bill in section 1 in subsection 5-D in paragraph E in the first line (page 1, line 21 in L.D.) by striking out the following: "licenses" and inserting the following: 'limited ownership licenses, lifetime ownership licenses'

Amend the bill in section 2 in the first line (page 1, line 27 in L.D.) by striking out the following: "licenses" and inserting the following: 'limited ownership licenses, lifetime ownership licenses'

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

**SUMMARY**

This amendment includes limited ownership licenses and lifetime ownership licenses in those software licenses that are excluded from the definition of "lease" for purposes of the application of sales tax.

**FISCAL NOTE REQUIRED**  
**(See attached)**