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Date: (Filing No. H- )

**TAXATION**

Reproduced and distributed under the direction of the Clerk of the House.

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

COMMITTEE AMENDMENT “ ” to H.P. 1084, L.D. 1468, “An Act To Support All-terrain Vehicle Trail Improvement”

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

**'Sec. 1. 23 MRSA §4210-B, sub-§7-A,** as amended by PL 2017, c. 375, Pt. E, §1, is further amended to read:

**7-A. Sales tax revenue.** Beginning July 1, 2012 and every July 1st thereafter, except as provided in Title 36, section 1820, the State Controller shall transfer to the Multimodal Transportation Fund an amount, as certified by the State Tax Assessor, that is equivalent to 100% of the revenue from the tax imposed on the value of rental of a pickup truck or van with a gross weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles and the value of rental for a period of less than one year of an automobile pursuant to Title 36, section 1811 for the first 6 months of the prior fiscal year after the reduction for the transfer to the Local Government Fund as described by Title 30-A, section 5681, subsection 5. Beginning on October 1, 2012 and every October 1st thereafter, except as provided in Title 36, section 1820, the State Controller shall transfer to the Multimodal Transportation Fund an amount, as certified by the State Tax Assessor, that is equivalent to 100% of the revenue from the tax imposed on the value of rental of a pickup truck or van with a gross weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles and the value of rental for a period of less than one year of an automobile pursuant to Title 36, section 1811 for the last 6 months of the prior fiscal year after the reduction for the transfer to the Local Government Fund as described by Title 30-A, section 5681, subsection 5. The tax amount must be based on actual sales for that fiscal year and may not consider any accruals that may be required by law.

**Sec. 2. 36 MRSA §1820** is enacted to read:

**§1820. Tax on rental of all-terrain vehicles**

**COMMITTEE AMENDMENT**

1 By the 20th day of each month beginning January 1, 2022, the assessor shall notify the  
2 State Controller and the Treasurer of State of the amount of revenue attributable to the tax  
3 collected under this Part on the rental of all-terrain vehicles as defined in Title 12, section  
4 13001, subsection 3. When notified by the assessor, the State Controller shall transfer 90%  
5 of that amount to the ATV Recreational Management Fund established in Title 12, section  
6 1893, subsection 2 and 10% to the Multimodal Transportation Fund established in Title 23,  
7 section 4210-B.

8 **Sec. 3. Appropriations and allocations.** The following appropriations and  
9 allocations are made.

10 **AGRICULTURE, CONSERVATION AND FORESTRY, DEPARTMENT OF**

11 **Off-Road Recreational Vehicles Program Z224**

12 Initiative: Provides allocation for additional revenue from an all-terrain vehicle short-term  
13 rental tax.

14 <b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2021-22</b>	<b>2022-23</b>
15 All Other	\$3,600	\$45,000
16		
17 OTHER SPECIAL REVENUE FUNDS TOTAL	\$3,600	\$45,000

18 '  
19 Amend the bill by relettering or renumbering any nonconsecutive Part letter or section  
20 number to read consecutively.

21 **SUMMARY**

22 This amendment makes changes to the bill to provide that the transfer of revenue to the  
23 ATV Recreational Management Fund refers to revenue from the sales tax on the rental of  
24 all-terrain vehicles. It provides that 90% of the revenue must be transferred to the ATV  
25 Recreational Management Fund and 10% of the revenue must be transferred to the  
26 Multimodal Transportation Fund. It provides details of the timing and process for the  
27 transfer of revenue. The amendment also adds an appropriations and allocations section.

28 **FISCAL NOTE REQUIRED**

29 (See attached)