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Date: (Filing No. S- )

**TAXATION**

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**STATE OF MAINE  
SENATE  
130TH LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 671, L.D. 1937, “An Act To Clarify the Exemption from Income Tax and Withholding Tax Liability for Certain Out-of-state Suppliers of Spirits Purchased by the Bureau of Alcoholic Beverages and Lottery Operations”

Amend the bill in section 1 in §5202-D in subsection 2 in the 2nd line (page 1, line 12 in L.D.) by striking out the following: "2021" and inserting the following: '2022'

Amend the bill by inserting after section 1 the following:

**'Sec. 2. Construction.** This Act may not be construed to affect or be an indication of legislative intent regarding the income tax treatment of manufacturers or suppliers of spirits outside of this State that sold or shipped spirits into this State prior to January 1, 2022.'

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

**SUMMARY**

This amendment changes the date of application of the provisions of this bill from tax years beginning on or after January 1, 2021 to tax years beginning on or after January 1, 2022 and adds language indicating the Legislature's intent not to affect tax periods before the application date.

**FISCAL NOTE REQUIRED  
(See attached)**

**COMMITTEE AMENDMENT**