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Date: (Filing No. H-)

TAXATION

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

COMMITTEE AMENDMENT “ ” to H.P. 464, L.D. 695, “An Act to Exempt Nonprofit Land Trusts from Sales Tax”

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

'An Act to Eliminate the Sales and Use Tax'

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

'Sec. 1. 36 MRSA c. 227 is enacted to read:

CHAPTER 227

SALES AND USE TAX ELIMINATION

§2201. Elimination of sales and use tax

For tax years beginning on or after January 1, 2026, tax may not be collected under this Part.

Sec. 2. Department of Administrative and Financial Services review and report; references to sales and use tax. The Department of Administrative and Financial Services shall review the provisions of the Maine Revised Statutes that refer to the State's sales and use tax and submit a report, including suggested legislation, to the 132nd Legislature by January 15, 2025 identifying any changes necessary to implement this Act.'

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

COMMITTEE AMENDMENT

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SUMMARY

This amendment replaces the bill and changes the title. The amendment eliminates the sales and use tax effective January 1, 2026. The amendment requires the Department of Administrative and Financial Services to review the Maine Revised Statutes related to the sales and use tax and report to the Legislature by January 15, 2025 with recommended legislation necessary to implement the elimination.

FISCAL NOTE REQUIRED

(See attached)