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Date: (Filing No. S- )

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**STATE OF MAINE  
SENATE  
131ST LEGISLATURE  
FIRST SPECIAL SESSION**

SENATE AMENDMENT “ ” to COMMITTEE AMENDMENT “A” to H.P. 164, L.D. 259, “An Act Making Unified Allocations from the Highway Fund and Other Funds for the Expenditures of State Government and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2023, June 30, 2024 and June 30, 2025 ”

Amend the amendment by striking out all of Part I and inserting the following:

**'PART I**

**Sec. I-1. 36 MRS §1821** is enacted to read:

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

Beginning July 1, 2023, and every July 1st thereafter, the assessor shall notify the State Controller of the amount of revenue attributable to the sales tax collected under this Part at the rate of 5.5% for the first 6 months of the prior fiscal year from automobile dealers licensed by the Bureau of Motor Vehicles pursuant to Title 29-A, chapter 9 and the amount of revenue attributable to the sales and use tax imposed at the rate of 5.5% and collected under this Part by the Bureau of Motor Vehicles for the first 6 months of the prior fiscal year.

Beginning October 1, 2023, and every October 1st thereafter, the assessor shall notify the State Controller of the amount of revenue attributable to the sales tax collected under this Part at the rate of 5.5% for the last 6 months of the prior fiscal year from automobile dealers licensed by the Bureau of Motor Vehicles pursuant to Title 29-A, chapter 9 and the amount of revenue attributable to the sales and use tax imposed at the rate of 5.5% and collected under this Part by the Bureau of Motor Vehicles for the last 6 months of the prior fiscal year.

When notified by the assessor, the State Controller shall transfer 40% of the amount in the notice, after the reduction for transfer to the Local Government Fund pursuant to Title 30-A, section 5681, subsection 5, from the General Fund to the Highway Fund.

**Sec. I-2. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

**SENATE AMENDMENT**

1	<b>Revenue Services, Bureau of 0002</b>		
2	Initiative: Provides one-time funding to update computer systems to create a new interface.		
3	<b>GENERAL FUND</b>	<b>2023-24</b>	<b>2024-25</b>
4	All Other	\$20,240	\$0
5			
6	GENERAL FUND TOTAL	\$20,240	\$0
7			
8	<b>ADMINISTRATIVE AND FINANCIAL</b>		
9	<b>SERVICES, DEPARTMENT OF</b>		
10	<b>DEPARTMENT TOTALS</b>	<b>2023-24</b>	<b>2024-25</b>
11			
12	<b>GENERAL FUND</b>	<b>\$20,240</b>	<b>\$0</b>
13			
14	<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<b>\$20,240</b>	<b>\$0</b>
15	<b>TRANSPORTATION, DEPARTMENT OF</b>		
16	<b>Highway and Bridge Capital 0406</b>		
17	Initiative: Provides one-time funding for highway and bridge capital projects.		
18	<b>HIGHWAY FUND</b>	<b>2023-24</b>	<b>2024-25</b>
19	Capital Expenditures	\$51,861,600	\$84,107,200
20			
21	HIGHWAY FUND TOTAL	\$51,861,600	\$84,107,200
22	<b>Highway Light Capital Z095</b>		
23	Initiative: Provides one-time funding for light capital projects.		
24	<b>HIGHWAY FUND</b>	<b>2023-24</b>	<b>2024-25</b>
25	Capital Expenditures	\$30,000,000	\$0
26			
27	HIGHWAY FUND TOTAL	\$30,000,000	\$0
28	<b>Multimodal Transportation Fund Z017</b>		
29	Initiative: Provides authority to expend funds to support the Multimodal Transportation		
30	Fund.		
31	<b>HIGHWAY FUND</b>	<b>2023-24</b>	<b>2024-25</b>
32	All Other	\$2,000,000	\$5,000,000
33	Capital Expenditures	\$18,000,000	\$15,000,000
34			
35	HIGHWAY FUND TOTAL	\$20,000,000	\$20,000,000
36			
37	<b>TRANSPORTATION, DEPARTMENT OF</b>		
38	<b>DEPARTMENT TOTALS</b>	<b>2023-24</b>	<b>2024-25</b>
39			
40	<b>HIGHWAY FUND</b>	<b>\$101,861,600</b>	<b>\$104,107,200</b>
41			

1	<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<b>\$101,861,600</b>	<b>\$104,107,200</b>
2			
3	<b>SECTION TOTALS</b>	<b>2023-24</b>	<b>2024-25</b>
4			
5	<b>GENERAL FUND</b>	<b>\$20,240</b>	<b>\$0</b>
6	<b>HIGHWAY FUND</b>	<b>\$101,861,600</b>	<b>\$104,107,200</b>
7			
8	<b>SECTION TOTAL - ALL FUNDS</b>	<b>\$101,881,840</b>	<b>\$104,107,200</b>

9  
10 Amend the amendment by relettering or renumbering any nonconsecutive Part letter or  
11 section number to read consecutively.

12 **SUMMARY**

13 This amendment replaces Part I with a requirement that 40% of the revenue from the  
14 5.5% sales tax collected on sales of automobiles by dealers licensed by the Department of  
15 the Secretary of State, Bureau of Motor Vehicles and 40% of the 5.5% sales and use tax  
16 collected by the Bureau of Motor Vehicles attributable to the sales and use tax collected by  
17 the Bureau of Motor Vehicles be transferred to the Highway Fund. The transfer of sales  
18 tax revenue is done after the reduction for the transfer to the Local Government Fund so it  
19 does not affect the amount provided under so-called revenue sharing. The amendment does  
20 not include revenue from the taxes imposed on short-term rentals of automobiles.

21 The amendment adds Highway Fund allocations to the Department of Transportation  
22 for capital projects and also adds an appropriation to the Department of Administrative and  
23 Financial Services to provide funding for computer system upgrades for the sales and use  
24 tax diversion.

25 **SPONSORED BY:** \_\_\_\_\_

26 (Senator ROTUNDO, M.)

27 **COUNTY: Androscoggin**