

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the amendment in the first paragraph in the first 3 lines (page 1, lines 11 to 13 in amendment) by striking out the following: "in section 1 in subsection 26 in the 2nd line (page 1, line 5 in L.D.) by striking out the following: 'incorporated nonprofit ambulance' and inserting in its place the following: 'incorporated nonprofit ambulance'" and inserting in its place the following: 'by striking out everything after the enacting clause and before the summary and inserting in its place the following:'

Sec. 1. 36 MRSA §1760, sub-§26, as amended by PL 1997, c. 723, §1, is further amended to read:

26. Nonprofit fire departments and nonprofit ambulance services. Sales to incorporated nonprofit fire departments and to incorporated nonprofit ambulance services, sales to air ambulance services that are limited liability companies all of whose members are nonprofit organizations and sales of tangible personal property leased to air ambulance services that are limited liability companies all of whose members are nonprofit organizations.

Sec. 2. 36 MRSA §2557, sub-§5, as enacted by PL 2003, c. 673, Pt. B, §25 and affected by §29, is amended to read:

5. Nonprofit fire departments and nonprofit ambulance services. Sales to incorporated nonprofit fire departments and, to incorporated nonprofit ambulance services and to air ambulance services that are limited liability companies all of whose members are nonprofit organizations;

Sec. 3. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Homestead Property Tax Exemption Reimbursement 0886

Initiative: Deappropriates excess funds in fiscal year 2006-07.

GENERAL FUND	2005-06	2006-07
All Other	\$0	(\$700,000)
GENERAL FUND TOTAL	\$0	(\$700,000)

Sec. 4. Retroactivity. This Act applies retroactively to sales that occurred and leases that were entered into prior to the effective date of this Act upon which no Maine sales or use tax has been paid.

Further amend the amendment by striking out all of the 2nd and 3rd paragraphs after the title (page 1, lines 14 to 17 in amendment)

SUMMARY

This amendment expands an existing sales and use tax exemption to include air ambulance services that are limited liability companies, all of whose members are nonprofit organizations. The amendment adds a similar exemption to the service provider tax law and applies the exemption retroactively to sales that occurred and leases that were entered into prior to the effective date of this legislation. The amendment also deappropriates funds from the Homestead Property Tax Exemption Reimbursement program to offset the loss in General Fund revenue.