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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. 315, L.D. 435, “An Act To Provide a Sales and Use Tax Exemption for Certain Educational Collaboratives”

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

**Sec. 1. 36 MRSA §1760, sub-§107** is enacted to read:

**107. Certain educational collaboratives.** Beginning January 1, 2022, sales to an incorporated nonprofit collaborative whose members are regional school units, as defined in Title 20-A, section 1, subsection 24-B, and that is organized to assist those units with professional development opportunities and services.

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

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
Revenue Services, Bureau of 0002**

Initiative: Provides one-time funding for computer programming costs to create a new sales tax exemption certificate.

<b>GENERAL FUND</b>	<b>2021-22</b>	<b>2022-23</b>
All Other	\$5,000	\$0
<b>GENERAL FUND TOTAL</b>	<b>\$5,000</b>	<b>\$0</b>

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 relocates the sales and use tax exemption in the bill to a separate subsection in the list of sales and use tax exemptions because incorporated nonprofit educational collaboratives are not governmental entities as provided in the bill.

This amendment adds an appropriations and allocations section.

**FISCAL NOTE REQUIRED**

**(See attached)**