



# 131st MAINE LEGISLATURE

LD 287

LR 235(04)

## An Act to Support Parents by Providing a Sales Tax Exemption for Diapers

### Fiscal Note for House Amendment " " to Committee Amendment "A"

Sponsor: Rep. Quint of Hodgdon

Fiscal Note Required: Yes

### Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
<b>Net Cost (Savings)</b>				
General Fund	\$387,600	\$966,150	\$1,015,550	\$1,073,500
<b>Revenue</b>				
General Fund	(\$387,600)	(\$966,150)	(\$1,015,550)	(\$1,073,500)
Other Special Revenue Funds	(\$20,400)	(\$50,850)	(\$53,450)	(\$56,500)

#### Fiscal Detail and Notes

This amendment adds a sales tax exemption for diapers for adults to the sales tax exemption for diapers for children that is included in the bill. It will reduce General Fund revenue by an additional \$387,600 in fiscal year 2023-24 and \$966,150 in fiscal year 2024-25. It will also reduce Local Government Fund revenue by an additional \$20,400 in fiscal year 2023-24 and \$53,450 in fiscal year 2024-25.

As amended, the bill will reduce General Fund revenue by \$1,176,100 in fiscal year 2023-24 and \$2,943,100 in fiscal year 2024-25. It will also reduce Local Government Fund revenue by \$61,900 in fiscal year 2023-24 and \$154,900 in fiscal year 2024-25.