



125th MAINE LEGISLATURE

LD 563

LR 14(08)

RESOLUTION, Proposing an Amendment to the Constitution of Maine To Use a Portion of the Sales and Use Tax for the Protection of Maine's Fish and Wildlife

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

Sponsor: Rep. Berry of Bowdoinham

Fiscal Note Required: Yes

Fiscal Note

Delay of contingent impact

Fiscal Detail and Notes

Any impact of this bill is contingent on approval by the voters at referendum. Dedicating 20% of sales and use tax revenue generated by the purchase of certain vehicles and equipment related to outdoor activities to the protection of fish and wildlife resources beginning on or after July 1, 2013 will move the revenue impacts out of the 2012-13 biennium and restore General Fund revenue losses of \$6,259,211 in fiscal year 2011-12 and \$11,787,749 in fiscal year 2012-13, as well as the Other Special Revenue Funds revenue losses of \$329,432 in fiscal year 2011-12 and \$712,978 in fiscal year 2012-13 that would have occurred as a result of the committee amendment. The dedicated revenue that would have accrued to the Department of Inland Fisheries and Wildlife (DIF&W) and the Department of Marine Resources (DMR) in the 2012-2013 biennium will now occur in fiscal years 2013-14 and 2014-15.

Overall as amended, the bill will reduce General Fund revenue by approximately \$1,347,000 in fiscal year 2013-14 and \$1,385,100 million in fiscal year 2014-15 and will reduce revenue sharing by approximately \$70,900 in fiscal year 2013-14 and \$72,900 in fiscal year 2014-15. The bill then dedicates 90% or \$1,276,200 in fiscal year 2013-14 and \$1,312,200 in fiscal year 2014-15 to IF&W and 10% or \$141,800 in fiscal year 2013-14 and \$145,800 in fiscal year 2014-15 to the DMR. There will also be a one-time administrative cost to the General Fund of approximately \$30,000 in fiscal year 2012-13 for Maine Revenue Services to change its sales tax returns and track sales tax revenue associated with the purchase of certain vehicles and equipment related to outdoor activities.