



129th MAINE LEGISLATURE

LD 1808

LR 2512(01)

An Act To Provide a Sales Tax Exemption for Certain Nonprofit Charitable Organizations

Preliminary Fiscal Impact Statement for Original Bill

Sponsor: Rep. Stewart of Presque Isle

Committee: Taxation

Fiscal Note Required: Yes

Preliminary Fiscal Impact Statement

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
Net Cost (Savings)				
General Fund	\$148,000	\$199,500	\$205,485	\$211,650
Appropriations/Allocations				
General Fund	\$15,000	\$0	\$0	\$0
Revenue				
General Fund	(\$133,000)	(\$199,500)	(\$205,485)	(\$211,650)
Other Special Revenue Funds	(\$7,000)	(\$10,500)	(\$10,815)	(\$11,139)

Fiscal Detail and Notes

This bill provides a sales tax exemption to certain nonprofit charitable organizations and would result in a reduction in General Fund revenue of \$133,000 in fiscal year 2019-20 and \$199,500 in fiscal year 2020-21. It would also result in a reduction in Local Government Fund revenue of \$7,000 in fiscal year 2019-20 and \$10,500 in fiscal year 2020-21. The Department of Administrative and Financial Services would require a one-time General Fund appropriation of \$15,000 in fiscal year 2019-20 for programming costs related to creating a sales tax exemption certificate.