



# 129th MAINE LEGISLATURE

LD 1808

LR 2512(03)

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

Fiscal Note for Bill as Engrossed with:

C "A" (H-599)

Committee: Taxation

### Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
<b>Net Cost (Savings)</b>				
General Fund	\$148,000	\$199,500	\$205,485	\$211,650
<b>Appropriations/Allocations</b>				
General Fund	\$15,000	\$0	\$0	\$0
<b>Revenue</b>				
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

The 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 bill includes a one-time General Fund appropriation of \$15,000 in fiscal year 2019-20 to the Department of Administrative and Financial Services for programming costs related to creating a sales tax exemption certificate.