



# 125th MAINE LEGISLATURE

LD 234

LR 633(06)

## An Act To Provide a Sales Tax Exemption to Commercial Horticulturists

### Fiscal Note for Senate Amendment " " to Committee Amendment "B"

Sponsor: Sen. Rosen of Hancock

Fiscal Note Required: Yes

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$0	(\$9,500)	(\$9,785)	(\$10,079)
<b>Revenue</b>				
General Fund	\$0	\$9,500	\$9,785	\$10,079
Other Special Revenue Funds	\$0	\$500	\$515	\$530

#### Fiscal Detail and Notes

The amendment eliminates the proposed sales tax exemption for certain products used in commercial agriculture that decreases sales tax receipts to the General Fund by \$9,500 in FY 2012-13 and increases revenue sharing. This amendment also adds a new provision that would require a retail seller that does not maintain a place of business in Maine but makes sales in Maine through affiliates to collect sales taxes. This provision would have a negligible impact on sales tax revenue.