



125th MAINE LEGISLATURE

LD 234

LR 633(08)

Resolve, To Study Application of the Sales Tax Based on Affiliate Nexus

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

Sponsor: Rep. Cushing, III of Hampden

Fiscal Note Required: Yes

Fiscal Note

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

Fiscal Detail and Notes

The amendment removes the sales tax exemption provided in the committee amendment for commercial horticulturalists and replaces it with a resolve directing the Bureau of Revenue Services to convene a working group to study the application of the sales tax to retailers with affiliate nexus in Maine. The Bureau is to report the working group's findings and recommendations to the 126th Legislature by January 15, 2013. The revenue effects of the statutory changes proposed in the committee amendment have been incorporated into LD 1746; the fiscal note reflects the elimination of the revenue effects of the exemption from this bill. Any costs associated with the conduct of the study and the preparation of the working group's report can be absorbed by the Bureau of Revenue Services and the University of Maine within existing budgeted resources.