



# 125th MAINE LEGISLATURE

LD 396

LR 1226(02)

## An Act To Amend the Law Governing Sales Tax Exemptions for Certain Nonprofit Youth Organizations

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

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	\$5,700	\$5,928	\$6,165	\$6,412
<b>Revenue</b>				
General Fund	(\$5,700)	(\$5,928)	(\$6,165)	(\$6,412)
Other Special Revenue Funds	(\$300)	(\$312)	(\$324)	(\$337)

#### Fiscal Detail and Notes

Expanding the existing sales tax exemption for nonprofit youth organizations to include those organizations whose primary purpose is to provide arts instruction in a nonresidential setting will reduce General Fund revenues and will reduce revenue sharing.