



125th MAINE LEGISLATURE

LD 469

LR 136(02)

An Act To Increase the Collection of Sales and Use Tax

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Current biennium revenue increase - General Fund

Current biennium revenue increase - Other Special Revenue Funds

Fiscal Detail and Notes

Requiring out-of-state retailers to notify purchasers in the state of the obligation to pay sales and use tax may increase tax collections credited to the General Fund and the Local Government Fund. The amount will depend on the number of Maine purchasers who are persuaded to pay additional taxes based on receiving notification from out-of-state retailers. Given the high uncertainty on the compliance rate of those receiving notification, no estimate is made of the additional revenue.