



126th MAINE LEGISLATURE

LD 1263

LR 1559(02)

An Act To Increase Funding for the Snowmobile Trail Fund and Adjust the Sales Tax Relating to Snowmobiles and Trail-grooming Equipment

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Inland Fisheries and Wildlife

Fiscal Note Required: Yes

Fiscal Note

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
Net Cost (Savings)				
General Fund	\$17,500	\$18,450	\$19,419	\$20,388
Appropriations/Allocations				
Other Special Revenue Funds	\$478,887	\$638,516	\$638,516	\$638,516
Revenue				
General Fund	(\$17,500)	(\$18,450)	(\$19,419)	(\$20,388)
Other Special Revenue Funds	\$478,012	\$637,593	\$637,545	\$637,497

Fiscal Detail and Notes

Exempting diesel fuel used for grooming snowmobile trails from sales tax will result in a reduction in General Fund revenue of \$17,500 in fiscal year 2013-14 and \$18,450 in fiscal year 2014-15. The resulting reduction to the Local Government Fund in those years is \$875 and \$923, respectively.

The bill also increases snowmobile registration fees, resulting in an increase in Other Special Revenue Funds revenue of \$478,887 in fiscal year 2013-14 and \$638,516 in fiscal year 2014-15. The bill includes corresponding Other Special Revenue Funds allocations to provide grants to municipalities and counties related to snowmobile trail maintenance.