



# 126th MAINE LEGISLATURE

LD 1370

LR 2003(02)

## An Act To Exempt from Sales Tax the Sales of Adaptive Equipment To Make a Vehicle Handicapped Accessible

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
<b>Net Cost (Savings)</b>				
General Fund	\$42,750	\$59,337	\$61,889	\$64,550
<b>Revenue</b>				
General Fund	(\$42,750)	(\$59,337)	(\$61,889)	(\$64,550)
Other Special Revenue Funds	(\$2,250)	(\$3,123)	(\$3,257)	(\$3,397)

#### Fiscal Detail and Notes

Exempting from the sales tax the purchase of adaptive equipment by a person with a disability or by a person that receives a purchase request from a disabled person for installation in or on a motor vehicle will reduce General Fund revenue by \$42,750 in FY 2013-14 and by \$59,337 in FY 2014-15 and Muncipal Revenue Sharing by \$2,250 in FY 2013-14 and by \$3,123 in FY 2014-15.