



# 129th MAINE LEGISLATURE

LD 1597

LR 2435(03)

## An Act To Provide a Sales Tax Exemption for Purchases Made by Nonprofit Youth Camps

Fiscal Note for Bill as Engrossed with:

C "A" (H-381)

Committee: Taxation

### Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
<b>Net Cost (Savings)</b>				
General Fund	\$52,500	\$73,150	\$76,000	\$77,900
<b>Appropriations/Allocations</b>				
General Fund	\$5,000	\$0	\$0	\$0
<b>Revenue</b>				
General Fund	(\$47,500)	(\$73,150)	(\$76,000)	(\$77,900)
Other Special Revenue Funds	(\$2,500)	(\$3,850)	(\$4,000)	(\$4,100)

#### Fiscal Detail and Notes

The bill provides a sales tax exemption to licensed nonprofit youth camps and would result in a reduction in General Fund revenue of \$47,500 in fiscal year 2019-20 and \$73,150 in fiscal year 2020-21. It would also result in a reduction in Local Government Fund revenue of \$2,500 in fiscal year 2019-20 and \$3,850 in fiscal year 2020-21. The bill includes a one-time General Fund appropriation of \$5,000 in fiscal year 2019-20 to the Department of Administrative and Financial Services for computer programming costs to create an exemption certificate.