



129th MAINE LEGISLATURE

LD 1718

LR 2505(03)

An Act To Exempt Purchases by Pet Food Pantries from Sales Tax

Fiscal Note for Bill as Engrossed with:

C "A" (S-241)

Committee: Taxation

Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
Net Cost (Savings)				
General Fund	\$8,420	\$5,225	\$5,415	\$5,557
Appropriations/Allocations				
General Fund	\$5,000	\$0	\$0	\$0
Revenue				
General Fund	(\$3,420)	(\$5,225)	(\$5,415)	(\$5,557)
Other Special Revenue Funds	(\$180)	(\$275)	(\$285)	(\$293)

Fiscal Detail and Notes

This bill provides a sales tax exemption to nonprofits providing food or other pet supplies at no charge to owners and would result in a reduction in General Fund revenue of \$3,420 in fiscal year 2019-20 and \$5,225 in fiscal year 2020-21. It would also result in a reduction in Local Government Fund revenue of \$180 in fiscal year 2019-20 and \$275 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 update the sales tax filing form.