



130th MAINE LEGISLATURE

LD 1362

LR 208(02)

An Act To Excuse Certain Marketplace Sellers and Facilitators for Failing To Collect and Remit Sales and Use Taxes on Ammunition Sales

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
Net Cost (Savings)				
General Fund	\$9,625	\$0	\$0	\$0
Revenue				
General Fund	(\$9,625)	\$0	\$0	\$0
Other Special Revenue Funds	(\$375)	\$0	\$0	\$0

Fiscal Detail and Notes

The bill waives penalties and interest for marketplace facilitators and sellers that sold ammunition between July 1, 2018 and September 1, 2021 and did not remit sales tax if the entity subsequently remits the sales tax owed by October 31, 2021. This will reduce General Fund revenue by \$9,625 in fiscal year 2021-22 and reduce Local Government Fund revenue by \$375 in fiscal year 2021-22.