

Shaded LDs have been voted on by
the Committee

PH 2/14/2023

**TAXATION COMMITTEE
131st LEGISLATURE
1st REG SESSION**

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LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT ¹	
								FY24	FY25
68	177	2/14		Sachs	An Act to Exempt Certain Nonprofit Organizations from the Sales and Use Tax and the Service Provider Tax	<p>This bill exempts from the sales and use tax and from the service provider tax sales to a non profit organization that that is exempt from income tax under Section 501(c)(3) of the federal Internal Revenue Code if the property or services sold are to be used primarily for the purposes for which the nonprofit organization was organized.</p> <p>The bill also requires the MRS Office of Tax Policy to review current sales and use tax and service provider tax exemptions to identify provisions that should be repealed or amended because they are duplicative or otherwise unnecessary and to submit a report including suggested legislation repealing or modifying those exemptions to the TAX Committee.</p>			
191	289	2/14		Stewart	An Act to Amend the Laws Regarding Certain Business Equipment Tax Benefits	This bill excludes from eligibility for the BETE and BETR a person that, based on 3rd-party certifications, bans, boycotts or otherwise restricts or prevents the sale or distribution of any product that is legally produced, harvested or grown in the Maine.			

¹ . Numbers may represent preliminary estimates and are subject to change. For more detail, please see fiscal note documents in LD file.

LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT ¹		
								FY24	FY25	
286	1192	2/14		Carlow	An Act to Authorize the Use of Tax Increment Financing Funds for Constructing or Renovating Municipal Offices and Other Municipal Buildings	<p>This bill permits revenue from tax increment financing (TIF) districts to be used for the construction or renovation of municipal offices or other municipal buildings when the legislative body of the municipality determines that conditions exist that impair the proper functioning of government or otherwise hinder the vitality of the local economy.</p> <p>TIF revenue that may be used for municipal properties may not exceed 10% of the total current assessed value of the TIF district or \$3,000,000, whichever is less during a 20 year period for any one TIF district.</p>				
287	235	2/14		Murphy	An Act to Support Parents by Providing a Sales Tax Exemption for Diapers	This bill provides a sales tax exemption for disposable and reusable diapers for children.				

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