

Amendment
Review

LD 287
JSJ
4/11/23
L.D. 287

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2
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Date:

(Filing No. H-)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
131ST LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 185, L.D. 287, “An Act to Support Parents by Providing a Sales Tax Exemption for Diapers”

Amend the bill in section 1 in subsection 115 in the first 2 lines (page 1, lines 3 and 4 in L.D.) by striking out the following: "diapers for children" and inserting the following: "children's diapers, including diaper covers, wraps and diaper pins that are used with reusable diapers. For the purposes of this subsection, "children's diaper" means an absorbent garment worn by humans who are incapable of, or having difficulty, controlling their bladder or bowel movements that is marketed to be worn by children"

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment provides a definition of "children's diaper" and includes, as eligible for the sales tax exemption, diaper covers, wraps and pins.

FISCAL NOTE REQUIRED

(See attached)



131st MAINE LEGISLATURE

LD 287

LR 235(02)

An Act to Support Parents by Providing a Sales Tax Exemption for Diapers

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
Net Cost (Savings)				
General Fund	\$788,850	\$1,976,950	\$2,099,500	\$2,242,000
Revenue				
General Fund	(\$788,850)	(\$1,976,950)	(\$2,099,500)	(\$2,242,000)
Other Special Revenue Funds	(\$41,500)	(\$104,050)	(\$110,500)	(\$118,000)

Fiscal Detail and Notes

This bill provides a sales tax exemption for disposable and reusable diapers for children. It will reduce General Fund revenue by \$788,850 in fiscal year 2023-24 and \$1,976,950 in fiscal year 2024-25. It will also reduce Local Government Fund revenue by \$41,500 in fiscal year 2023-24 and \$104,050 in fiscal year 2024-25.