



127th MAINE LEGISLATURE

LD 1411

LR 480(05)

An Act To Amend the Tax Laws

Fiscal Note for House Amendment " " to Committee Amendment "A"

Sponsor: Rep. Shaw of Standish

Fiscal Note Required: Yes

Fiscal Note

Minor revenue decrease - General Fund

Minor revenue decrease - Other Special Revenue Funds

Fiscal Detail and Notes

This amendment provides a sales and use tax exemption for snowmobiles and all-terrain vehicles purchased by a nonresident unless the seller is a retailer in this state and would reduce General Fund and Other Special Revenue Funds revenue for sales tax collected on casual sales. This reduction is expected to be minor not requiring any change to the budget.