



127th MAINE LEGISLATURE

LD 1411

LR 480(06)

An Act To Amend the Tax Laws

Fiscal Note for Bill as Engrossed with:

C "A" (S-241)

H "A" (H-452) to C "A" (S-241)

Committee: Taxation

Fiscal Note

Minor cost increase - General Fund
Minor cost increase - Highway Fund
Minor revenue impact - General Fund
Minor revenue impact - Other Special Revenue Funds

Fiscal Detail and Notes

Additional costs to the Department of Administrative and Financial Services and the Finance Authority of Maine associated with this legislation can be absorbed within existing budgeted resources. Additional costs to the Department of Public Safety associated with conducting national criminal history record checks can be absorbed within existing budgeted resources. Fees associated with these record checks are expected to be minor.

Providing 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 will reduce General Fund and Other Special Revenue Funds revenue for sales tax collected on casual sales. The reduction is expected to be minor.