



127th MAINE LEGISLATURE

LD 1613

LR 2655(02)

An Act To Exempt from Sales Tax Meals Sold by Nonprofit Organizations

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2015-16	FY 2016-17	Projections FY 2017-18	Projections FY 2018-19
Net Cost (Savings)				
General Fund	\$0	\$1,713,285	\$1,913,168	\$2,003,116
Revenue				
General Fund	\$0	(\$1,713,285)	(\$1,913,168)	(\$2,003,116)
Other Special Revenue Funds	\$0	(\$34,965)	(\$126,457)	(\$138,490)

Fiscal Detail and Notes

This bill adds certain sales to the definition of casual sales which are not subject to the sales tax and would result in a loss of General Fund revenue of \$1,713,285 in fiscal year 2016-17 and a loss of Local Government Fund revenue of \$34,965 in fiscal year 2016-17.