



128th MAINE LEGISLATURE

LD 27

LR 503(02)

An Act To Exempt Sales to Parent-Teacher Organizations from the Sales Tax

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2017-18	FY 2018-19	Projections FY 2019-20	Projections FY 2020-21
Net Cost (Savings)				
General Fund	\$7,350	\$10,094	\$10,079	\$10,381
Revenue				
General Fund	(\$7,350)	(\$10,094)	(\$10,079)	(\$10,381)
Other Special Revenue Funds	(\$150)	(\$206)	(\$530)	(\$546)

Fiscal Detail and Notes

This bill proposes a sales tax exemption to parent-teacher organizations and would result in a reduction in General Fund revenue of \$7,350 in fiscal year 2017-18 and \$10,094 in fiscal year 2018-19 and a reduction in Local Government Fund revenue of \$150 in fiscal year 2017-18 and \$206 in fiscal year 2018-19.