



# 128th MAINE LEGISLATURE

LD 76

LR 133(01)

## An Act To Exempt Diapering Products from the Sales Tax

### Preliminary Fiscal Impact Statement for Original Bill

Sponsor: Rep. Tepler of Topsham

Committee: Taxation

Fiscal Note Required: Yes

### Preliminary Fiscal Impact Statement

	FY 2017-18	FY 2018-19	Projections FY 2019-20	Projections FY 2020-21
<b>Net Cost (Savings)</b>				
General Fund	\$1,102,500	\$1,528,800	\$1,541,280	\$1,602,931
<b>Revenue</b>				
General Fund	(\$1,102,500)	(\$1,528,800)	(\$1,541,280)	(\$1,602,931)
Other Special Revenue Funds	(\$22,500)	(\$31,200)	(\$81,120)	(\$84,365)

#### Fiscal Detail and Notes

This bill provides a sales tax exemption for diapering products and would result in a loss of General Fund revenue of \$1,102,500 in fiscal year 2017-18 and \$1,528,800 in fiscal year 2018-19 and a loss of Local Government Fund revenue of \$22,500 in fiscal year 2017-18 and \$31,200 in fiscal year 2018-19.