



128th MAINE LEGISLATURE

LD 76

LR 133(02)

An Act To Exempt Diapering Products 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	\$1,102,500	\$1,528,800	\$1,541,280	\$1,602,931
Revenue				
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.