



129th MAINE LEGISLATURE

LD 863

LR 391(01)

An Act To Exempt Diapering Products from 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 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
Net Cost (Savings)				
General Fund	\$1,202,198	\$1,634,990	\$1,667,690	\$1,701,043
Revenue				
General Fund	(\$1,202,198)	(\$1,634,990)	(\$1,667,690)	(\$1,701,043)
Other Special Revenue Funds	(\$63,274)	(\$86,052)	(\$87,773)	(\$89,529)

Fiscal Detail and Notes

The bill provides a sales tax exemption for diapers and diaper products and would result in a reduction of General Fund revenue of \$1,202,198 in fiscal year 2019-20 and \$1,634,990 in fiscal year 2020-21. It would also reduce Local Government Fund revenue by \$63,274 in fiscal year 2019-20 and \$86,052 in fiscal year 2020-21.