



131st MAINE LEGISLATURE

LD 287

LR 235(02)

An Act to Support Parents by Providing a Sales Tax Exemption for Diapers

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
Net Cost (Savings)				
General Fund	\$788,850	\$1,976,950	\$2,099,500	\$2,242,000
Revenue				
General Fund	(\$788,850)	(\$1,976,950)	(\$2,099,500)	(\$2,242,000)
Other Special Revenue Funds	(\$41,500)	(\$104,050)	(\$110,500)	(\$118,000)

Fiscal Detail and Notes

This bill provides a sales tax exemption for disposable and reusable diapers for children. It will reduce General Fund revenue by \$788,850 in fiscal year 2023-24 and \$1,976,950 in fiscal year 2024-25. It will also reduce Local Government Fund revenue by \$41,500 in fiscal year 2023-24 and \$104,050 in fiscal year 2024-25.