



# 131st MAINE LEGISLATURE

LD 854

LR 2197(02)

## An Act to Fund the Protection and Restoration of Riparian and Estuarine Ecosystems and to Impose an Excise Tax on Certain Bottled Water Operators

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
<b>Net Cost (Savings)</b>				
General Fund	\$211,018	\$108,532	\$113,619	\$118,960
<b>Appropriations/Allocations</b>				
General Fund	\$211,018	\$108,532	\$113,619	\$118,960
Other Special Revenue Funds	\$2,146,585	\$5,219,586	\$5,307,587	\$5,408,588
<b>Revenue</b>				
Other Special Revenue Funds	\$2,146,000	\$5,219,000	\$5,307,000	\$5,408,000

### Fiscal Detail and Notes

This bill establishes an excise tax of .5¢ per gallon on the extraction of groundwater or surface water for commercial bottling for sale. The excise tax will increase Other Special Revenue Funds revenue dedicated to the Land For Maine's Future Fund within the Department of Agriculture, Conservation, and Forestry (ACF) by \$2,146,000 in fiscal year 2023-24 and \$5,219,000 in fiscal year 2024-25. The bill includes allocations of \$2,146,000 in fiscal year 2023-24 and \$5,219,000 in fiscal year 2024-25 to allow for the expenditure of the revenue.

The bill includes ongoing General Fund appropriations to ACF of \$79,118 beginning in fiscal year 2023-24 for one Senior Planner position and associated All Other costs and includes ongoing allocations of \$585 to ACF beginning in fiscal year 2023-24 for technology management costs related to the position.

The bill also includes a one-time General Fund appropriation of \$131,900 in fiscal year 2023-24 to the Department of Administrative and Financial Services, Bureau of Revenue Services for computer programming and other administrative costs associated with establishing the excise tax.