



131st MAINE LEGISLATURE

LD 1184

LR 312(02)

An Act to Exempt Certain Prescribed Home Medical Supplies from Sales Tax

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	\$0	\$175,000	\$433,000	\$458,000
Revenue				
General Fund	\$0	(\$175,000)	(\$433,000)	(\$458,000)
Other Special Revenue Funds	\$0	(\$7,000)	(\$23,000)	(\$24,000)

Fiscal Detail and Notes

Providing a sales tax exemption for durable medical equipment, breast pumps and related supplies and mobility enhancing equipment beginning January 1, 2025 will decrease revenue to the General Fund by \$175,000 in fiscal year 2024-25 and decrease revenue to the Local Government Fund by \$7,000 in fiscal year 2024-25.