

**132nd MAINE LEGISLATURE****LD 145****LR 538(02)****An Act Pertaining to Sales and Use Tax Exemptions for Durable Medical Equipment, Breast Pumps
and Mobility-enhancing Equipment****Fiscal Note for Bill as Amended by Committee Amendment " "****Committee: Taxation****Fiscal Note Required: Yes**

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$297,350	\$730,550	\$768,550	\$806,550
Revenue				
General Fund	(\$297,350)	(\$730,550)	(\$768,550)	(\$806,550)
Other Special Revenue Funds	(\$15,650)	(\$38,450)	(\$40,450)	(\$42,450)

Fiscal Detail and Notes

This bill includes a revenue decrease to the Bureau of Revenue Services within the Department of Administrative and Financial Services of \$297,350 in fiscal year 2025-26 and \$730,550 in fiscal year 2026-27 by providing a sales and use tax exemption for durable medical equipment, breast pumps, and mobility enhancing equipment for home use or use in a motor vehicle effective January 1, 2026.