

**132nd MAINE LEGISLATURE****LD 192****LR 122(01)****An Act to Exempt from State Sales Tax Utility Vehicles Purchased for Use in Commercial Fishing,  
Agricultural Production, Aquacultural Production and Wood Harvesting****Preliminary Fiscal Impact Statement for Original Bill****Sponsor: Rep. Faulkingham of Winter Harbor****Committee: Taxation****Fiscal Note Required: Yes**

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**Preliminary Fiscal Impact Statement**

	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>Projections FY 2027-28</b>	<b>Projections FY 2028-29</b>
<b>Net Cost (Savings)</b>				
General Fund	\$92,150	\$226,100	\$233,700	\$241,300
<b>Revenue</b>				
General Fund	(\$92,150)	(\$226,100)	(\$233,700)	(\$241,300)
Other Special Revenue Funds	(\$4,850)	(\$11,900)	(\$12,300)	(\$12,700)

**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 \$92,150 in fiscal year 2025-26 and \$226,100 in fiscal year 2026-27 by including utility vehicles in the existing sales tax refund for purchases of depreciable machinery and equipment for use in commercial agricultural production, commercial fishing, commercial aquacultural production or commercial wood harvesting effective January 1, 2026.