

**132nd MAINE LEGISLATURE****LD 291****LR 1312(02)****An Act to Eliminate the Lodging Tax on Campground Sites and Revert to Using the Current Sales Tax****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	\$675,000	\$2,711,000	\$2,676,000	\$2,742,000
Revenue				
General Fund	(\$675,000)	(\$2,711,000)	(\$2,676,000)	(\$2,742,000)
Other Special Revenue Funds	(\$3,000)	(\$176,000)	(\$284,000)	(\$292,000)

Fiscal Detail and Notes

This bill would result in a revenue decrease to the General Fund of \$675,000 in fiscal year 2025-26 and \$2,711,000 in fiscal year 2026-27 by excluding the rental of campground sites from the 9% sales tax on the rental of living quarters and instead subject rentals of campground sites to the 5.5% sales tax effective January 1, 2026. The bill would also result in a revenue decrease to the Local Government Fund of \$3,000 in fiscal year 2025-26 and \$144,000 in fiscal year 2026-27 as well as a decreased transfer to the Tourism Marketing Promotion Fund of \$32,000 in fiscal year 2026-27.