



132nd MAINE LEGISLATURE

LD 785

LR 235(05)

An Act to Amend Certain Tax Laws Regarding the Wabanaki Nations

Fiscal Note for Bill as Engrossed with:

C "A" (S-694)

Committee: Judiciary

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$0	\$317,144	\$568,485	\$520,133
Appropriations/Allocations				
General Fund	\$0	\$272,494	\$107,735	\$116,383
Revenue				
General Fund	\$0	(\$44,650)	(\$460,750)	(\$403,750)
Other Special Revenue Funds	\$0	(\$2,350)	(\$24,250)	(\$21,250)

Fiscal Detail and Notes

The bill provides an ongoing appropriation of \$103,987 in fiscal year 2026-27 to the Legislature for the costs of an additional Legislative member representing the Mi'kmaq Nation. The bill also provides an appropriation of \$80,047 in fiscal year 2026-27 for the one-time cost of adding an additional member including chamber renovations, systems modifications and programming changes.

This bill would result in a revenue decrease to the General Fund of \$44,650 in fiscal year 2026-27, \$460,750 in fiscal year 2027-28 and \$403,750 in fiscal year 2028-29 from changes to state tax law affecting the Wabanaki Nations resulting in a loss in individual income tax and sales tax revenue. The bill would result in a revenue decrease to the Local Government Fund and would result in increased costs in future years from increasing reimbursements paid to municipalities for property tax exemptions. The bill also includes a one-time General Fund appropriation to the Department of Administrative and Financial Services, Bureau of Revenue Services of \$88,460 in fiscal year 2026-27 for administrative costs.