

**132nd MAINE LEGISLATURE****LD 982****LR 598(02)****An Act to Establish Equal Tax Treatment for the Mi'kmaq Nation****Fiscal Note for Bill as Amended by Committee Amendment " "****Committee: Taxation****Fiscal Note Required: Yes**

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**Fiscal Note**

	<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	\$24,050	\$45,150	\$52,750	\$54,650
<b>Appropriations/Allocations</b>				
General Fund	\$19,300	\$0	\$0	\$0
<b>Revenue</b>				
General Fund	(\$4,750)	(\$45,150)	(\$52,750)	(\$54,650)
Other Special Revenue Funds	(\$250)	(\$1,850)	(\$2,250)	(\$2,350)

**Fiscal Detail and Notes**

This bill includes a revenue decrease to the General Fund of \$4,750 in fiscal year 2025-26 and \$45,150 in fiscal year 2026-27 by establishing equal tax treatment for the Mi'kmaq Nation including the transfer of sales tax revenue reported by Mi'kmaq Nation retailers to the Mi'kmaq Sales Tax Fund. The bill includes ongoing annual transfers of \$500 to the Mi'kmaq Sales Tax Fund beginning in fiscal year 2026-27. The bill also includes a revenue decrease to the Local Government Fund of \$250 in fiscal year 2025-26 and \$2,350 in fiscal year 2026-27.

The bill includes a one-time General Fund appropriation to the Bureau of Revenue Services within the Department of Administrative and Financial Services of \$19,300 in fiscal year 2025-26 to fund computer programming costs associated with the provisions of this bill.