



# 132nd MAINE LEGISLATURE

**LD 1313****LR 85(02)**

## **An Act to Promote Equity in the Forest Products Industry by Allowing Commercial Wood Haulers to Be Eligible for Certain Sales Tax Exemptions and Refunds**

**Fiscal Note for Bill as Amended by Committee Amendment " "****Committee: Taxation****Fiscal Note Required: Yes**

---

---

### **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	\$113,000	\$269,000	\$289,000	\$298,000
<b>Revenue</b>				
General Fund	(\$113,000)	(\$269,000)	(\$289,000)	(\$298,000)
Other Special Revenue Funds	(\$5,000)	(\$14,000)	(\$15,000)	(\$16,000)

### **Fiscal Detail and Notes**

This bill would result in a revenue decrease to the General Fund of \$113,000 in fiscal year 2025-26 and \$269,000 in fiscal year 2026-27 by expanding the sales tax refund for commercial wood harvesting to include vehicles and equipment used to haul forest products from the forest from which they were harvested effective January 1, 2026. The bill would also result in a revenue decrease to the Local Government Fund of \$5,000 in fiscal year 2025-26 and \$14,000 in fiscal year 2026-27