

**132nd MAINE LEGISLATURE****LD 1386****LR 1360(02)****An Act to Provide Emergency One-time Relief from the Wild Blueberry Tax for Sellers in Maine and Partial Relief for Processors and Shippers****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	\$744,240	\$0	\$0	\$0
Appropriations/Allocations				
General Fund	\$4,240	\$0	\$0	\$0
Revenue				
General Fund	(\$740,000)	\$0	\$0	\$0

Fiscal Detail and Notes

This bill would result in a revenue decrease to the General Fund of \$740,000 in fiscal year 2025-26 by exempting all sellers of wild blueberries subject to the blueberry tax under Title 36, section 4303, from the imposition of the blueberry tax for calendar year 2025. The bill clarifies that processors and shippers would remain responsible for their portion of the blueberry tax.

Additionally, the bill includes a one-time General Fund appropriation of \$4,240 in fiscal year 2025-26 to the Bureau of Revenue Services within the Department of Administrative and Financial Services to fund computer programming costs associated with the provisions of this bill.