



132nd MAINE LEGISLATURE

LD 1419

LR 1063(03)

An Act to Provide a Sales Tax Exemption for Housing Constructed Off-site Similar to That for On-site Construction

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 | \$0 | \$2,210,000 | \$2,456,000 | \$2,460,000 |
| Revenue | | | | |
| General Fund | \$0 | (\$2,210,000) | (\$2,456,000) | (\$2,460,000) |
| Other Special Revenue Funds | \$0 | (\$107,000) | (\$129,000) | (\$129,000) |

Fiscal Detail and Notes

This bill would result in a revenue decrease to the General Fund of \$2,210,000 in fiscal year 2026-27 by increasing the sales tax exemption for sales of new manufactured housing for all costs, excluding materials, included in the sale price from 50% to 75% effective July 1, 2026. The bill would also result in a revenue decrease to the Local Government Fund of \$107,000 in fiscal year 2026-27.