

**132nd MAINE LEGISLATURE****LD 1515****LR 1025(02)****An Act to Exempt Wheelchair Adapted Vehicles from the Sales and Use Tax****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	\$92,000	\$181,000	\$131,000	\$132,000
Highway Fund	\$0	\$37,000	\$87,000	\$87,000
<b>Revenue</b>				
General Fund	(\$92,000)	(\$181,000)	(\$131,000)	(\$132,000)
Highway Fund	\$0	(\$37,000)	(\$87,000)	(\$87,000)
Other Special Revenue Funds	(\$4,000)	(\$11,000)	(\$11,000)	(\$11,000)

**Fiscal Detail and Notes**

This bill includes a revenue decrease to the General Fund of \$92,000 in fiscal year 2025-26 and \$181,000 in fiscal year 2026-27 by providing sales and use tax exemptions to purchasers with active disability plates or placards on sales of motor vehicles adapted for the use of occupants in wheelchairs or intended to be so adapted within 6 months of purchase effective January 1, 2026. The bill also includes a revenue decrease to the Highway Fund of \$37,000 in fiscal year 2026-27 as well as a revenue decrease to the Local Government Fund of \$4,000 in fiscal year 2025-26 and \$11,000 in fiscal year 2026-27.