

**132nd MAINE LEGISLATURE****LD 1752****LR 1005(02)****An Act to Exempt Broadband Equipment from 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	\$2,670,000	\$6,637,000	\$6,973,000	\$7,285,000
<b>Revenue</b>				
General Fund	(\$2,670,000)	(\$6,637,000)	(\$6,973,000)	(\$7,285,000)
Other Special Revenue Funds	(\$111,000)	(\$348,000)	(\$365,000)	(\$382,000)

**Fiscal Detail and Notes**

This bill includes a revenue decrease to the General Fund of \$2,670,000 in fiscal year 2025-26 and \$6,637,000 in fiscal year 2026-27 by providing sales and use tax exemptions from sales to broadband communications service providers of machinery and equipment used to provide broadband communications services effective January 1, 2026. The bill also includes a revenue decrease to the Local Government Fund of \$111,000 in fiscal year 2025-26 and \$348,000 in fiscal year 2026-27.