



**MAINE MUNICIPAL**  
**ASSOCIATION SINCE 1936**

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**Testimony of the Maine Municipal Association (MMA)**

**In Support of**

*LD 440, Resolve, to Study the Economic Effects of  
Instituting a Seasonal Sales Tax*

March 10, 2025

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Senator Grohoski, Representative Cloutier and distinguished members of the Joint Standing Committee on Taxation, my name is Amanda Campbell, and I am submitting testimony in support of LD 440 on behalf of the Maine Municipal Association's 70-member Legislative Policy Committee (LPC).

The LPC supports the idea of a study regarding seasonal sales tax but would request that the proposed analysis include how this change might impact the state-municipal revenue sharing program.

Thank you for the opportunity to speak with you and share the municipal perspective on this important topic. Please feel free to contact me or any member of the MMA Advocacy team with any questions related to municipal operations.