



March 31, 2025

Dear Senators and Representatives of Maine,

On behalf of Maine Golf, we are asking for your support of **LD 1211, an Act Regarding Certain Definitions in the Sales and Use Tax Laws Affecting Rental Equipment and Automobiles Used in Transporting Goods**. This bill is sponsored by Senator Farrin and co-sponsored by Senator Bickford and Representatives Perkins and Rudnicki.

We believe this bill corrects an unintended consequence of adding a net new tax on tangible personal property that is used only at the primary business location of the lessor (Maine Law LD 2000). This unintended consequence casted a large net on ALL INDUSTRIES who lease tangible personal property and would significantly affect our business by adding a NEW TAX ON MAINE'S RESIDENTS.

While golf may not have the best overall historical reputation as an elitist outdoor recreation activity, that is not the case in Maine. The fact remains that Maine golfers represent 126,000 residents who play on 90% public golf courses from Fort Kent to Kittery. We employ 6,200 residents of Maine making it a larger employer than LL Bean, the State of Maine and a combined employer Colby/Bates/Bowdoin. And 55% of Maine's courses are 9-hole courses across all 16 counties.

Maine's courses do not pad their personal wallets. Maine's courses reinvest their profits into their local golf courses for Mainer's to use when they look for outdoor recreation. This results in an overall economic impact of nearly three-quarters of a billion dollars.

We are perfectly happy to discuss any questions you might have and hope that you will consider supporting LD 1211.

Sincerely,

Brian Bickford, PGA
Executive Director
Maine Golf
2 Old County Road Ext.
Freeport, ME 04032