



131st MAINE LEGISLATURE

LD 1808

LR 121(02)

An Act to Amend the State Tax Laws

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
Net Cost (Savings)				
General Fund	(\$103,080)	(\$263,000)	(\$272,000)	(\$281,000)
Appropriations/Allocations				
General Fund	\$3,920	\$0	\$0	\$0
Revenue				
General Fund	\$107,000	\$263,000	\$272,000	\$281,000

Fiscal Detail and Notes

This bill will increase General Fund revenue by \$107,000 in fiscal year 2023-24 and \$263,000 in fiscal year 2024-25. This includes an increase of \$5,000 in fiscal year 2023-24 and \$12,000 in fiscal year 2024-25 from recycling assistance fees and an increase of \$102,000 in fiscal year 2023-24 and \$251,000 in fiscal year 2024-25 associated with changes to the tobacco tax law governing remote retail sales of tobacco products. Other provisions of the bill will have minor impacts on General Fund revenue that do not require any change to the budget.

The bill includes a one-time General Fund appropriation to the Department of Administrative and Financial Services, Bureau of Revenue Services for computer programming costs related to tobacco tax collection from remote retail sellers.