



125th MAINE LEGISLATURE

LD 1610

LR 2305(02)

An Act To Amend the Law Regarding the Sale of Wood Pellets

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
Net Cost (Savings)				
General Fund	\$4,750	\$19,760	\$20,550	\$21,372
Revenue				
General Fund	(\$4,750)	(\$19,760)	(\$20,550)	(\$21,372)
Other Special Revenue Funds	(\$250)	(\$1,040)	(\$1,082)	(\$1,125)

Fiscal Detail and Notes

The bill expands the sales tax exemption provided to certain purchases of fuel for residential use by raising the amount of wood pellet purchases presumed to be for residential use from 200 pounds to 1,000 pounds. In addition, purchases of up to one cord of firewood (including bundled campfire wood) are also assumed to be for residential use.