



125th MAINE LEGISLATURE

LD 1764

LR 2364(02)

An Act To Prohibit Computer Software Programs Used To Evade Sales Tax

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Minor cost increase - General Fund
Minor revenue increase - General Fund

Correctional and Judicial Impact Statements

Establishes new Class C and D crimes; insignificant increase to correctional and judicial costs anticipated.

Fiscal Detail and Notes

To date, there is no evidence that the use of automated sales suppression devices has had a significant impact on current state tax revenues. The current baseline revenue forecast does not assume any significant change in future non-compliance. The provisions of this bill would create increased confidence in the baseline revenue forecast by reducing a potential source of non-compliance, but would not change the forecast levels of revenue.