



# 127th MAINE LEGISLATURE

LD 594

LR 641(02)

## An Act To Allow the Creation of a Local Option Sales Tax by Referendum

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

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### Fiscal Note

Potential current biennium cost increase - General Fund  
Potential current biennium revenue increase - General Fund

#### Fiscal Detail and Notes

This bill allows a municipality to impose a local option sales tax of no more than 1% by referendum. The Department of Administration and Financial Services would incur costs to administer the program which would be covered by the sales tax revenue. The amounts would depend on the number of municipalities that choose to have a local sales tax and on the amount of sales realized.