



127th MAINE LEGISLATURE

LD 1000

LR 1790(02)

An Act To Define Prosthetic and Orthotic Devices for Purposes of the Sales Tax Law

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2015-16	FY 2016-17	Projections FY 2017-18	Projections FY 2018-19
Net Cost (Savings)				
General Fund	\$129,200	\$171,000	\$180,500	\$190,000
Revenue				
General Fund	(\$129,200)	(\$171,000)	(\$180,500)	(\$190,000)
Other Special Revenue Funds	(\$6,800)	(\$9,000)	(\$9,500)	(\$10,000)

Fiscal Detail and Notes

This bill exempts from sales tax sales of orthotic devices sold by prescription. It would result in a loss of General Fund revenue of \$129,200 in fiscal year 2015-16 and \$171,000 in fiscal year 2016-17 and a loss to the Local Government Fund of \$6,800 in fiscal year 2015-16 and \$9,000 in fiscal year 2016-17.