



# 128th MAINE LEGISLATURE

LD 79

LR 552(02)

## An Act To Provide a Sales Tax Exemption for Career and Technical Student Organizations

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2017-18	FY 2018-19	Projections FY 2019-20	Projections FY 2020-21
<b>Net Cost (Savings)</b>				
General Fund	\$3,872	\$2,019	\$2,016	\$2,076
<b>Appropriations/Allocations</b>				
General Fund	\$2,500	\$0	\$0	\$0
<b>Revenue</b>				
General Fund	(\$1,372)	(\$2,019)	(\$2,016)	(\$2,076)
Other Special Revenue Funds	(\$28)	(\$41)	(\$106)	(\$109)

#### Fiscal Detail and Notes

This bill creates a sales tax exemption for nonprofit career and technical student organizations and would result in a loss of General Fund and Local Government Fund revenue of \$1,372 and \$28, respectively, in fiscal year 2017-18 and \$2,019 and \$41, respectively, in fiscal year 2018-19. The bill includes a one-time General Fund appropriation to the Department of Administrative and Financial Services of \$2,500 in fiscal year 2017-18 for programming costs.