



# 128th MAINE LEGISLATURE

LD 1405

LR 1292(02)

## An Act To Require Remote Sellers To Collect and Remit Sales and Use Tax on Sales into Maine and To Provide Retailers a Collection Allowance

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

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### Fiscal Note

Potential current biennium revenue increase - General Fund  
Potential current biennium revenue increase - Local Government Fund  
Minor cost increase - General Fund

#### Correctional and Judicial Impact Statements

Increases the number of civil suits.

The collection of additional filing fees may also increase General Fund revenue by minor amounts.

#### Fiscal Detail and Notes

General Fund and Local Government Fund revenue would be increased if a person were to voluntarily collect and remit sales and use tax under this legislation or if the court were to lift any potential injunction filed against the state.