



128th MAINE LEGISLATURE

LD 1805

LR 2771(04)

An Act To Amend the Maine Tax Laws

Fiscal Note for Bill as Engrossed with:

C "A" (S-439)

Committee: Taxation

Fiscal Note

	FY 2017-18	FY 2018-19	Projections FY 2019-20	Projections FY 2020-21
Net Cost (Savings)				
General Fund	\$0	(\$103,372)	(\$5,131,330)	(\$5,419,940)
Revenue				
General Fund	\$0	\$103,372	\$5,131,330	\$5,419,940
Other Special Revenue Funds	\$0	\$64,288	\$314,610	\$414,170

Fiscal Detail and Notes

This bill requires online real property rental platforms to collect and remit sales taxes. It also expands a sales tax exemption for property placed in interstate commerce or intrastate commerce. These provisions would result in a net increase in General Fund revenue of \$103,372 in fiscal year 2018-19 and a net increase in Local Government Fund revenue of \$64,288 in fiscal year 2018-19.