



129th MAINE LEGISLATURE

LD 660

LR 712(01)

An Act To Exempt Sales to Parent-Teacher Organizations from the Sales Tax

Preliminary Fiscal Impact Statement for Original Bill

Sponsor: Rep. Mastraccio of Sanford

Committee: Taxation

Fiscal Note Required: Yes

Preliminary Fiscal Impact Statement

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
Net Cost (Savings)				
General Fund	\$12,600	\$10,450	\$10,925	\$11,400
Appropriations/Allocations				
General Fund	\$5,000	\$0	\$0	\$0
Revenue				
General Fund	(\$7,600)	(\$10,450)	(\$10,925)	(\$11,400)
Other Special Revenue Funds	(\$400)	(\$550)	(\$575)	(\$600)

Fiscal Detail and Notes

The bill provides a sales tax exemption for sales to parent-teacher organizations and would result in a reduction in General Fund revenue of \$7,600 in fiscal year 2019-20 and \$10,450 in fiscal year 2020-21. It would also result in a reduction in Local Government Fund revenue of \$400 in fiscal year 2019-20 and \$550 in fiscal year 2020-21. The Department of Administrative and Financial Services would require a one-time General Fund appropriation of \$5,000 in fiscal year 2019-20 for computer programming costs to create an exemption certificate.