



# 129th MAINE LEGISLATURE

LD 732

LR 499(02)

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

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
<b>Net Cost (Savings)</b>				
General Fund	\$6,330	\$1,957	\$2,016	\$2,076
<b>Appropriations/Allocations</b>				
General Fund	\$5,000	\$0	\$0	\$0
<b>Revenue</b>				
General Fund	(\$1,330)	(\$1,957)	(\$2,016)	(\$2,076)
Other Special Revenue Funds	(\$70)	(\$103)	(\$106)	(\$109)

#### Fiscal Detail and Notes

The bill provides a sales tax exemption for sales to career and technical student organizations and would result in a reduction in General Fund revenue of \$1,330 in fiscal year 2019-20 and \$1,957 in fiscal year 2020-21. It would also result in a reduction in Local Government Fund revenue of \$70 in fiscal year 2019-20 and \$103 in fiscal year 2020-21. The bill includes a one-time General Fund appropriation of \$5,000 in fiscal year 2019-20 to the Department of Administrative and Financial Services for computer programming costs to create an exemption certificate.