



130th MAINE LEGISLATURE

LD 140

LR 320(01)

An Act To Assist Certain Businesses in the State That Sell Prepared Food or Alcohol

Preliminary Fiscal Impact Statement for Original Bill

Sponsor: Rep. Dillingham of Oxford

Committee: Taxation

Fiscal Note Required: Yes

Preliminary Fiscal Impact Statement

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
Net Cost (Savings)				
General Fund	\$11,371,500	\$33,449,750	\$35,411,250	\$36,475,250
Appropriations/Allocations				
General Fund	\$0	\$5,000	\$0	\$0
Revenue				
General Fund	(\$11,371,500)	(\$33,444,750)	(\$35,411,250)	(\$36,475,250)
Other Special Revenue Funds	(\$598,500)	(\$1,760,250)	(\$1,863,750)	(\$1,919,750)

Fiscal Detail and Notes

This bill proposes to permit retail sellers to retain 1/8 of the sales tax collected on prepared food and liquor and would result in a reduction in General Fund and Local Government Fund revenue of \$11,371,500 and \$598,500, respectively, in fiscal year 2021-22 and \$33,444,750 and \$1,760,250, respectively, in fiscal year 2022-23.

The Department of Administrative and Financial Services would require a one time General Fund appropriation of \$5,000 in fiscal year 2022-23 for programming costs.