



# 130th MAINE LEGISLATURE

LD 435

LR 1319(03)

## An Act To Provide a Sales and Use Tax Exemption for Certain Educational Collaboratives

**Fiscal Note for Bill as Engrossed with:  
C "A" (H-408)  
Committee: Taxation**

### Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
<b>Net Cost (Savings)</b>				
General Fund	\$6,900	\$3,800	\$3,800	\$3,800
<b>Appropriations/Allocations</b>				
General Fund	\$5,000	\$0	\$0	\$0
<b>Revenue</b>				
General Fund	(\$1,900)	(\$3,800)	(\$3,800)	(\$3,800)
Other Special Revenue Funds	(\$100)	(\$200)	(\$200)	(\$200)

### Fiscal Detail and Notes

The bill provides a sales tax exemption for certain educational collaboratives and would result in a reduction in General Fund revenue of \$1,900 in fiscal year 2021-22 and \$3,800 in fiscal year 2022-23. It would also result in a reduction in Local Government Fund revenue of \$100 in fiscal year 2021-22 and \$200 in fiscal year 2022-23. The bill includes a one-time General Fund appropriation of \$5,000 in fiscal year 2021-22 to the Department of Administrative and Financial Services for computer programming costs to create a new sales tax exemption certificate.