



130th MAINE LEGISLATURE

LD 1261

LR 1614(02)

An Act To Improve Camping Opportunities in Maine by Exempting Certain Campground Rental Fees from the Sales and Use Tax

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
Net Cost (Savings)				
General Fund	\$2,115,575	\$6,475,700	\$6,583,500	\$6,781,100
Revenue				
General Fund	(\$2,115,575)	(\$6,475,700)	(\$6,583,500)	(\$6,781,100)
Other Special Revenue Funds	(\$82,425)	(\$252,300)	(\$346,500)	(\$356,900)

Fiscal Detail and Notes

The bill provides a sales tax exemption for certain camping sites and would result in a reduction in General Fund revenue of \$2,115,575 in fiscal year 2021-22 and \$6,475,700 in fiscal year 2022-23. It would also result in a reduction in Local Government Fund revenue of \$82,425 in fiscal year 2021-22 and \$252,300 in fiscal year 2022-23.