



130th MAINE LEGISLATURE

LD 1468

LR 205(03)

An Act To Support All-terrain Vehicle Trail Improvement

**Fiscal Note for Bill as Engrossed with:
C "A" (H-559)
Committee: Taxation**

Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
Net Cost (Savings)				
General Fund	\$3,600	\$36,900	\$0	\$0
Appropriations/Allocations				
Other Special Revenue Funds	\$3,600	\$45,000	\$45,000	\$45,000
Revenue				
General Fund	(\$3,600)	(\$36,900)	\$0	\$0
Other Special Revenue Funds	\$3,600	\$36,900	\$0	\$0

Fiscal Detail and Notes

This bill changes the distribution of revenue from the sales tax on the rental of all-terrain vehicles from 100% to the Multimodal Transportation Fund within the Department of Transportation to 10% to the Multimodal Transportation Fund and 90% to the ATV Recreational Management Fund within the Department of Agriculture, Conservation and Forestry (ACF). The bill reduces General Fund revenue by \$3,600 in fiscal year 2021-22 and \$36,900 in fiscal year 2022-23. It also reduces Other Special Revenue Funds revenue to the Multimodal Transportation Fund by \$8,100 in fiscal year 2022-23.

The bill will increase Other Special Revenue Funds revenue to the ATV Recreational Management Fund within the ACF by \$3,600 in fiscal year 2021-22 and \$45,000 in fiscal year 2022-23. The bill includes corresponding allocations to ACF to allow for expenditure of the additional revenue.