

**132nd MAINE LEGISLATURE****LD 192****LR 122(02)****An Act to Exempt from State Sales Tax Utility Vehicles Purchased for Use in Commercial Fishing,
Agricultural Production, Aquacultural Production and Wood Harvesting****Fiscal Note for Bill as Amended by Committee Amendment " "****Committee: Taxation****Fiscal Note Required: Yes**

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$88,350	\$214,700	\$217,550	\$219,450
Revenue				
General Fund	(\$88,350)	(\$214,700)	(\$217,550)	(\$219,450)
Other Special Revenue Funds	(\$4,650)	(\$11,300)	(\$11,450)	(\$11,550)

Fiscal Detail and Notes

This bill includes a revenue decrease to the General Fund of \$88,350 in fiscal year 2025-26 and \$214,700 in fiscal year 2026-27 by including utility vehicles in the existing sales tax refund for purchases of depreciable machinery and equipment for use in commercial agricultural production, commercial fishing, commercial aquacultural production or commercial wood harvesting effective January 1, 2026. The bill also includes a revenue decrease to the Local Government Fund of \$4,650 in fiscal year 2025-26 and \$11,300 in fiscal year 2026-27.