



# 128th MAINE LEGISLATURE

LD 1405

LR 1292(03)

## An Act To Require Remote Sellers To Collect and Remit Sales and Use Tax on Sales into Maine and To Provide Retailers a Collection Allowance

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2017-18	FY 2018-19	Projections FY 2019-20	Projections FY 2020-21
<b>Net Cost (Savings)</b>				
General Fund	\$783,526	\$1,016,302	\$1,028,537	\$1,067,163
<b>Appropriations/Allocations</b>				
General Fund	\$195,526	\$200,942	\$206,521	\$212,267
<b>Revenue</b>				
General Fund	(\$588,000)	(\$815,360)	(\$822,016)	(\$854,896)
Other Special Revenue Funds	(\$12,000)	(\$16,640)	(\$43,264)	(\$44,995)

### Correctional and Judicial Impact Statements

Increases the number of civil suits.

The collection of additional filing fees may also increase General Fund revenue by minor amounts.

### Fiscal Detail and Notes

The bill includes General Fund appropriations of \$195,526 in fiscal year 2017-18 and \$200,942 in fiscal year 2018-19 for 2 Senior Revenue Agent positions and related costs to review and process sales tax collection allowances. The establishment of a sales tax collection allowance will reduce General Fund revenues by \$588,000 in fiscal year 2017-18 and \$815,360 in fiscal year 2018-19 and Local Government Fund revenues by \$12,000 in fiscal year 2017-18 and \$16,640 in fiscal year 2018-19.

General Fund and Local Government Fund revenue would be increased if a person were to voluntarily collect and remit sales and use tax under this legislation or if the court were to lift any potential injunction filed against the state.