



# 128th MAINE LEGISLATURE

LD

LR 2406(01)

## An Act To Reduce the Rate of Tax Imposed on the Rental of Living Quarters

**Fiscal Note for Original Bill**  
**Sponsor: Rep. Winsor of Norway**  
**Committee: Not Referred**  
**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	\$4,447,110	\$15,052,550	\$15,169,824	\$15,786,158
<b>Revenue</b>				
General Fund	(\$4,447,110)	(\$15,052,550)	(\$15,169,824)	(\$15,786,158)
Other Special Revenue Funds	(\$90,757)	(\$562,450)	(\$1,077,576)	(\$1,096,138)

### Fiscal Detail and Notes

This bill decreases the sales tax rate on lodging by 1.5% effective 11-1-17 and would result in a reduction in General Fund revenue of \$4,447,110 in fiscal year 2017-18 and \$15,052,550 in fiscal year 2018-19 and a reduction in Local Government Fund revenue of \$90,757 in fiscal year 2017-18 and \$312,300 in fiscal year 2018-19. It would also result in a reduction in Tourism Marketing Promotion Fund revenue of \$250,150 in fiscal year 2018-19.