



126th MAINE LEGISLATURE

LD 346

LR 423(02)

An Act To Require the Collection of Sales Tax by any Business Making Sales to Persons in Maine

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
Net Cost (Savings)				
General Fund	(\$237,500)	(\$380,000)	(\$475,000)	(\$475,000)
Revenue				
General Fund	\$237,500	\$380,000	\$475,000	\$475,000
Other Special Revenue Funds	\$12,500	\$20,000	\$25,000	\$25,000

Fiscal Detail and Notes

Requiring certain sellers of goods and services to register with the State Tax Assessor as a retailer and collect and remit sales and use tax on purchases made by purchasers in the State will increase General Fund revenue by \$237,500 in FY 2013-14 and by \$380,000 in FY 2014-15. Municipal Revenue Sharing will increase by \$12,500 in FY 2013-14 and \$20,000 in FY 2014-15 as well.