



# 126th MAINE LEGISLATURE

LD 1263

LR 1559(03)

## An Act To Increase Funding for the Snowmobile Trail Fund and Adjust the Sales Tax Relating to Snowmobiles and Trail-grooming Equipment

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Inland Fisheries and Wildlife

Fiscal Note Required: Yes

### Fiscal Note

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
<b>Net Cost (Savings)</b>				
General Fund	\$17,500	\$18,450	\$19,419	\$20,388
<b>Appropriations/Allocations</b>				
Other Special Revenue Funds	\$263,315	\$351,086	\$351,086	\$351,086
<b>Revenue</b>				
General Fund	(\$17,500)	(\$18,450)	(\$19,419)	(\$20,388)
Other Special Revenue Funds	\$262,440	\$350,163	\$350,115	\$350,067

#### Fiscal Detail and Notes

Exempting diesel fuel used for grooming snowmobile trails from sales tax will result in a reduction in General Fund revenue of \$17,500 in fiscal year 2013-14 and \$18,450 in fiscal year 2014-15. The resulting reduction to the Local Government Fund in those years is \$875 and \$923, respectively.

The bill also increases nonresident snowmobile registration fees resulting in an increase in Other Special Revenue Funds revenue of \$263,315 in fiscal year 2013-14 and \$351,086 in fiscal year 2014-15. The bill includes corresponding Other Special Revenue Funds allocations to provide grants to municipalities and counties related to snowmobile trail maintenance.