



126th MAINE LEGISLATURE

LD 1370

LR 2003(05)

An Act To Exempt from Sales Tax the Sales of Adaptive Equipment To Make a Vehicle Handicapped Accessible

Fiscal Note for Bill as Engrossed with:

C "A" (H-192)

S "A" (S-361) to C "A" (H-192)

Committee: Taxation

Fiscal Note

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
Net Cost (Savings)				
General Fund	\$0	\$59,337	\$61,889	\$64,550
Revenue				
General Fund	\$0	(\$59,337)	(\$61,889)	(\$64,550)
Other Special Revenue Funds	\$0	(\$3,123)	(\$3,257)	(\$3,397)

Fiscal Detail and Notes

Exempting from the sales tax the purchase of adaptive equipment by a person with a disability or by a person that receives a purchase request from a disabled person for installation in or on a motor vehicle effective July 1, 2014 will reduce General Fund revenue by \$59,337 in FY 2014-15 and Municipal Revenue Sharing by \$3,123.