

# MAINE STATE LEGISLATURE

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L.D. 863

Date: 5/6/19

Majority

(Filing No. H-212)

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
129TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 637, L.D. 863, Bill, "An Act To Exempt Diapering Products from Sales Tax"

Amend the bill by incorporating the attached fiscal note.

**SUMMARY**

This amendment incorporates a fiscal note.

**COMMITTEE AMENDMENT**



# 129th MAINE LEGISLATURE

LD 863

LR 391(02)

## An Act To Exempt Diapering Products from Sales Tax

Fiscal Note for Bill as Amended by Committee Amendment *A (H-212)*

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
<b>Net Cost (Savings)</b>				
General Fund	\$1,202,198	\$1,634,990	\$1,667,690	\$1,701,043
<b>Revenue</b>				
General Fund	(\$1,202,198)	(\$1,634,990)	(\$1,667,690)	(\$1,701,043)
Other Special Revenue Funds	(\$63,274)	(\$86,052)	(\$87,773)	(\$89,529)

#### Fiscal Detail and Notes

The bill provides a sales tax exemption for diapers and diaper products and would result in a reduction of General Fund revenue of \$1,202,198 in fiscal year 2019-20 and \$1,634,990 in fiscal year 2020-21. It would also reduce Local Government Fund revenue by \$63,274 in fiscal year 2019-20 and \$86,052 in fiscal year 2020-21.