

MAINE STATE LEGISLATURE

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2 Date: 6/16/25

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3 **TAXATION**

4 Reproduced and distributed under the direction of the Secretary of the Senate.

5 **STATE OF MAINE**

6 **SENATE**

7 **132ND LEGISLATURE**

8 **FIRST SPECIAL SESSION**

9 COMMITTEE AMENDMENT "A" to S.P. 543, L.D. 1313, "An Act to Promote
10 Equity in the Forest Products Industry by Allowing Commercial Wood Haulers to Be
11 Eligible for Certain Sales Tax Exemptions and Refunds"

12 Amend the bill by inserting after section 3 the following:

13 'Sec. 4. 36 MRSA §2013, sub-§1, ¶D is enacted to read:

14 D. "Hauling" means the transportation of forest products from the land where the forest
15 products were harvested to their initial destination involving production or use.'

16 Amend the bill by relettering or renumbering any nonconsecutive Part letter or section
17 number to read consecutively.

18 **SUMMARY**

19 This amendment adds a definition of "hauling" to more narrowly target the sales tax
20 exemption to the wood hauling industry.

21 **FISCAL NOTE REQUIRED**

22 (See attached)

COMMITTEE AMENDMENT

**132nd MAINE LEGISLATURE****LD 1313****LR 85(02)****An Act to Promote Equity in the Forest Products Industry by Allowing Commercial Wood Haulers to Be Eligible for Certain Sales Tax Exemptions and Refunds****Fiscal Note for Bill as Amended by Committee Amendment "A" (S-410)****Committee: Taxation****Fiscal Note Required: Yes**

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$113,000	\$269,000	\$289,000	\$298,000
Revenue				
General Fund	(\$113,000)	(\$269,000)	(\$289,000)	(\$298,000)
Other Special Revenue Funds	(\$5,000)	(\$14,000)	(\$15,000)	(\$16,000)

Fiscal Detail and Notes

This bill would result in a revenue decrease to the General Fund of \$113,000 in fiscal year 2025-26 and \$269,000 in fiscal year 2026-27 by expanding the sales tax refund for commercial wood harvesting to include vehicles and equipment used to haul forest products from the forest from which they were harvested effective January 1, 2026. The bill would also result in a revenue decrease to the Local Government Fund of \$5,000 in fiscal year 2025-26 and \$14,000 in fiscal year 2026-27