

MAINE STATE LEGISLATURE

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Date:

6/2/25 Minority

L.D. 1752

(Filing No. H-427)

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TAXATION

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STATE OF MAINE

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HOUSE OF REPRESENTATIVES

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132ND LEGISLATURE

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FIRST SPECIAL SESSION

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COMMITTEE AMENDMENT "A" to H.P. 1170, L.D. 1752, "An Act to Exempt
Broadband Equipment from Sales and Use Tax"

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Amend the bill by incorporating the attached fiscal note.

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SUMMARY

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This amendment incorporates a fiscal note.



Approved: 05/28/25 **LRL**

132nd MAINE LEGISLATURE

LD 1752

LR 1005(02)

An Act to Exempt Broadband Equipment from Sales and Use Tax

Fiscal Note for Bill as Amended by Committee Amendment

Committee: Taxation

Fiscal Note Required: Yes

A(H-427)

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$2,670,000	\$6,637,000	\$6,973,000	\$7,285,000
Revenue				
General Fund	(\$2,670,000)	(\$6,637,000)	(\$6,973,000)	(\$7,285,000)
Other Special Revenue Funds	(\$111,000)	(\$348,000)	(\$365,000)	(\$382,000)

Fiscal Detail and Notes

This bill includes a revenue decrease to the General Fund of \$2,670,000 in fiscal year 2025-26 and \$6,637,000 in fiscal year 2026-27 by providing sales and use tax exemptions from sales to broadband communications service providers of machinery and equipment used to provide broadband communications services effective January 1, 2026. The bill also includes a revenue decrease to the Local Government Fund of \$111,000 in fiscal year 2025-26 and \$348,000 in fiscal year 2026-27.