

# MAINE STATE LEGISLATURE

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Date: 5/11/11

L.D. 961

(Filing No. H-218)

Majority  
TAXATION

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
125TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 705, L.D. 961, Bill, "An Act To Exempt Internet Sales from the Sales and Use Tax"

Amend the bill by incorporating the attached fiscal note.

SUMMARY

This amendment incorporates a fiscal note.

COMMITTEE AMENDMENT



# 125th MAINE LEGISLATURE

LD 961

LR 1028(02)

## An Act To Exempt Internet Sales from the Sales and Use Tax

Fiscal Note for Bill as Amended by Committee Amendment "A"

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

|                             | FY 2011-12      | FY 2012-13      | Projections<br>FY 2013-14 | Projections<br>FY 2014-15 |
|-----------------------------|-----------------|-----------------|---------------------------|---------------------------|
| <b>Net Cost (Savings)</b>   |                 |                 |                           |                           |
| General Fund                | \$475,000,000   | \$546,250,000   | \$600,875,000             | \$660,962,500             |
| <b>Revenue</b>              |                 |                 |                           |                           |
| General Fund                | (\$475,000,000) | (\$546,250,000) | (\$600,875,000)           | (\$660,962,500)           |
| Other Special Revenue Funds | (\$25,000,000)  | (\$28,750,000)  | (\$31,625,000)            | (\$34,787,500)            |

#### Fiscal Detail and Notes

Exempting all purchases made over the Internet from sales and use tax would drive sales to the Internet, substantially reducing General Fund revenue and revenue sharing.