

MAINE STATE LEGISLATURE

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Date: 3/12/15

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
127TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 14, L.D. 11, Bill, "An Act To Exempt
the Sale of the United States Flag from the Sales Tax"

Amend the bill by inserting after section 1 the following:
'Sec. 2. Effective date. This Act takes effect October 1, 2015.'

SUMMARY

This amendment adds an effective date of October 1, 2015.

FISCAL NOTE REQUIRED
(See attached)



127th MAINE LEGISLATURE

LD 11

LR 76(02)

An Act To Exempt the Sale of the United States Flag from the Sales Tax

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-11)
Committee: Taxation
Fiscal Note Required: Yes

Fiscal Note

	FY 2015-16	FY 2016-17	Projections FY 2017-18	Projections FY 2018-19
Net Cost (Savings)				
General Fund	\$93,337	\$129,926	\$135,772	\$141,883
Revenue				
General Fund	(\$93,337)	(\$129,926)	(\$135,772)	(\$141,883)
Other Special Revenue Funds	(\$4,913)	(\$6,838)	(\$7,146)	(\$7,467)

Fiscal Detail and Notes

This bill exempts from sales tax sales of the United States flag as long as the flag is made of cloth. It would result in a loss of General Fund revenue of \$93,337 in fiscal year 2015-16 and \$129,926 in fiscal year 2016-17 and a loss to the Local Government Fund of \$4,913 in fiscal year 2015-16 and \$6,838 in fiscal year 2016-17.