

MAINE STATE LEGISLATURE

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SMG
R. O. S.

L.D. 286

Date: 4/3/19

(Filing No. H- 58)

TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 210, L.D. 286, Bill, "An Act To Provide a Sales Tax Exemption for Feminine Hygiene Products"

Amend the bill by striking out the title and substituting the following:

'An Act To Provide a Sales Tax Exemption for Menstrual Products'

Amend the bill by striking out all of sections 1 and 2 and inserting the following:

'Sec. 1. 36 MRSA §1752, sub-§6-E is enacted to read:

6-E. Menstrual product. "Menstrual product" means tampons, panty liners, menstrual cups, sanitary napkins and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle.

Sec. 2. 36 MRSA §1760, sub-§103 is enacted to read:

103. Menstrual products. Sales of menstrual products.'

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

SUMMARY

This amendment changes the term used to describe the products subject to exemption and changes the definition to that in the federal Streamlined Sales and Use Tax Act to simplify multistate administration.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT



129th MAINE LEGISLATURE

LD 286

LR 397(02)

An Act To Provide a Sales Tax Exemption for Feminine Hygiene Products

Fiscal Note for Bill as Amended by Committee Amendment *A (H-58)*

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
Net Cost (Savings)				
General Fund	\$589,000	\$817,000	\$855,000	\$883,500
Revenue				
General Fund	(\$589,000)	(\$817,000)	(\$855,000)	(\$883,500)
Other Special Revenue Funds	(\$31,000)	(\$43,000)	(\$45,000)	(\$46,500)

Fiscal Detail and Notes

The bill provides a sales tax exemption for menstrual products and would result in a loss of General Fund revenue of \$589,000 in fiscal year 2019-20 and \$817,000 in fiscal year 2020-21. It would also result in a loss of Other Special Revenue Funds revenue of \$31,000 in fiscal year 2019-20 and \$43,000 in fiscal year 2020-21.