

MAINE STATE LEGISLATURE

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SAR
ROS.

L.D. 1335

Date: 6-7-21

(Filing No. H-433)

TAXATION

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STATE OF MAINE HOUSE OF REPRESENTATIVES 130TH LEGISLATURE FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to H.P. 986, L.D. 1335, "An Act To Provide for Exemption from the Sales Tax for Basic Needs Products and Offset the Loss of Revenue"

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

'An Act To Provide for Exemption from the Sales Tax for Menstrual Products'

Amend the bill by striking out everything after the enacting clause and inserting the following:

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

6-J. 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-§107 is enacted to read:

107. Menstrual products. Sales occurring on or after October 1, 2021 of menstrual products.'

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

SUMMARY

This amendment replaces the bill. It changes the title of the bill and provides a sales tax exemption beginning October 1, 2021 for menstrual products.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



Approved: 05/31/21 *MBC*

130th MAINE LEGISLATURE

LD 1335

LR 629(02)

An Act To Provide for Exemption from the Sales Tax for Basic Needs Products and Offset the Loss of Revenue

Fiscal Note for Bill as Amended by Committee Amendment *ACH-433*

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
Net Cost (Savings)				
General Fund	\$520,475	\$703,000	\$717,250	\$731,500
Revenue				
General Fund	(\$520,475)	(\$703,000)	(\$717,250)	(\$731,500)
Other Special Revenue Funds	(\$24,525)	(\$37,000)	(\$37,750)	(\$38,500)

Fiscal Detail and Notes

The bill provides a sales tax exemption for menstrual products and will reduce General Fund revenue by \$520,475 in fiscal year 2021-22 and \$703,000 in fiscal year 2022-23. It will also reduce Local Government Fund revenue by \$24,525 in fiscal year 2021-22 and \$37,000 in fiscal year 2022-23.