

MAINE STATE LEGISLATURE

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SJK
RQS

L.D. 287

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Date: *4-19-2023*

Majority

(Filing No. H- *47*)

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TAXATION

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STATE OF MAINE

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HOUSE OF REPRESENTATIVES

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131ST LEGISLATURE

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FIRST SPECIAL SESSION

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COMMITTEE AMENDMENT "*A*" to H.P. 185, L.D. 287, "An Act to Support Parents by Providing a Sales Tax Exemption for Diapers"

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Amend the bill in section 1 in subsection 115 in the first 2 lines (page 1, lines 3 and 4 in L.D.) by striking out the following: "diapers for children" and inserting the following: "children's diapers, including diaper covers, wraps and diaper pins that are used with reusable diapers. For the purposes of this subsection, "children's diaper" means an absorbent garment worn by humans who are incapable of or having difficulty controlling their bladder or bowel movements that is marketed to be worn by children"

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

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SUMMARY

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This amendment provides a definition of "children's diaper" and includes, as eligible for the sales tax exemption, diaper covers, wraps and pins.

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FISCAL NOTE REQUIRED

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(See attached)

COMMITTEE AMENDMENT



131st MAINE LEGISLATURE

LD 287

LR 235(02)

An Act to Support Parents by Providing a Sales Tax Exemption for Diapers

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-47)
 Committee: Taxation
 Fiscal Note Required: Yes

Fiscal Note

| | FY 2023-24 | FY 2024-25 | Projections FY 2025-26 | Projections FY 2026-27 |
|-----------------------------|-------------|---------------|---------------------------|---------------------------|
| Net Cost (Savings) | | | | |
| General Fund | \$788,850 | \$1,976,950 | \$2,099,500 | \$2,242,000 |
| Revenue | | | | |
| General Fund | (\$788,850) | (\$1,976,950) | (\$2,099,500) | (\$2,242,000) |
| Other Special Revenue Funds | (\$41,500) | (\$104,050) | (\$110,500) | (\$118,000) |

Fiscal Detail and Notes

This bill provides a sales tax exemption for disposable and reusable diapers for children. It will reduce General Fund revenue by \$788,850 in fiscal year 2023-24 and \$1,976,950 in fiscal year 2024-25. It will also reduce Local Government Fund revenue by \$41,500 in fiscal year 2023-24 and \$104,050 in fiscal year 2024-25.