

MAINE STATE LEGISLATURE

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Date: 4/25/23

(Filing No. H- 04)

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
131ST LEGISLATURE
FIRST SPECIAL SESSION

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

Amend the amendment by inserting after the title the following:

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

'An Act to Provide a Sales Tax Exemption for Diapers' '

Amend the amendment in the first paragraph in the 3rd line (page 1, line 13 in amendment) by striking out the following: "children's"

Amend the amendment in the first paragraph in the 4th line (page 1, line 14 in amendment) by striking out the following: "children's"

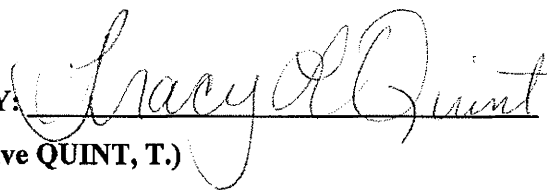
Amend the amendment in the first paragraph in the last line (page 1, line 16 in amendment) by inserting after the following: "by" the following: 'adults or'

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

SUMMARY

This amendment expands the sales tax exemption for diapers to include all diapers worn by humans.

SPONSORED BY:



(Representative QUINT, T.)

TOWN: Hodgdon

FISCAL NOTE REQUIRED
(See attached)

HOUSE AMENDMENT

ROFS



131st MAINE LEGISLATURE

LD 287

LR 235(04)

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

Fiscal Note for House Amendment 'A' to Committee Amendment "A" (H-64)

Sponsor: Rep. Quint of Hodgdon

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	\$387,600	\$966,150	\$1,015,550	\$1,073,500
Revenue				
General Fund	(\$387,600)	(\$966,150)	(\$1,015,550)	(\$1,073,500)
Other Special Revenue Funds	(\$20,400)	(\$50,850)	(\$53,450)	(\$56,500)

Fiscal Detail and Notes

This amendment adds a sales tax exemption for diapers for adults to the sales tax exemption for diapers for children that is included in the bill. It will reduce General Fund revenue by an additional \$387,600 in fiscal year 2023-24 and \$966,150 in fiscal year 2024-25. It will also reduce Local Government Fund revenue by an additional \$20,400 in fiscal year 2023-24 and \$53,450 in fiscal year 2024-25.

As amended, the bill will reduce General Fund revenue by \$1,176,100 in fiscal year 2023-24 and \$2,943,100 in fiscal year 2024-25. It will also reduce Local Government Fund revenue by \$61,900 in fiscal year 2023-24 and \$154,900 in fiscal year 2024-25.