



127th MAINE LEGISLATURE

LD 1000

LR 1790(05)

An Act To Define Prosthetic and Orthotic Devices for Purposes of the Sales Tax Law

Fiscal Note for Bill as Engrossed with:

C "A" (H-110)

S "A" (S-494)

Committee: Taxation

Fiscal Note

	FY 2015-16	FY 2016-17	Projections FY 2017-18	Projections FY 2018-19
Net Cost (Savings)				
General Fund	\$0	\$155,232	\$204,820	\$215,600
Revenue				
General Fund	\$0	(\$155,232)	(\$204,820)	(\$215,600)
Other Special Revenue Funds	\$0	(\$3,168)	(\$4,180)	(\$4,400)

Fiscal Detail and Notes

This bill exempts from sales tax sales of orthotic devices sold by prescription. It would result in a loss of General Fund revenue of \$155,232 in fiscal year 2016-17 and a loss to the Local Government Fund of \$3,168 in fiscal year 2016-17.