



# 126th MAINE LEGISLATURE

LD 212

LR 1018(02)

## An Act To Provide a Tax Exemption for Tobacco Sold to an Adult Member of a Federally Recognized Indian Tribe for Cultural, Spiritual or Ceremonial Purposes

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
<b>Net Cost (Savings)</b>				
General Fund	\$380	\$475	\$475	\$475
<b>Revenue</b>				
General Fund	(\$380)	(\$475)	(\$475)	(\$475)
Other Special Revenue Funds	(\$20)	(\$25)	(\$25)	(\$25)

#### Fiscal Detail and Notes

Providing a sales tax refund on the purchase of loose tobacco by a federally recognized Indian tribe for cultural, spiritual or ceremonial purposes will reduce General Fund revenue and Municipal Revenue Sharing slightly.