

**Tax and Fee Changes**  
**123rd Legislature, 2nd Regular and 1st Special Sessions**

LD	Chaptered Law	Initiative Text	Fund	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
<b>SALES AND USE TAXES</b>							
1961	PL 2007, c. 487	Revenue increase due to repeal of ban on snuff.	General Fund	\$0	\$0	\$3,124	\$3,187
2289	PL 2007, c. 539, LLL	Increases revenue from increasing the non-resident camping fee by \$5/night and charging 7% tax on the increased fee.	General Fund	\$0	\$85,576	\$85,576	\$85,576
2289	PL 2007, c. 539, A	Revenue side of the proposal to provides funding for one Senior Tax Examiner position and one Tax Examiner position assigned to the Collections Unit beginning July 1, 2008 to collect unpaid business and trust fund taxes. These positions will increase General Fund revenue by \$901,550 in fiscal year 2008-09.	General Fund	\$0	\$316,667	\$316,667	\$316,667
2247	PL 2007, c. 629	Sales tax impact from beer and wine excise tax increase.	General Fund	\$0	\$464,996	\$507,268	\$507,268
2225	PL 2007, c. 658	Provide an exemption from the sales and use tax for parts and supplies for use in the repair and maintenance of motor vehicles and trailers that are used directly and primarily in the harvest related transport of forest products.	General Fund	(\$176,600)	(\$131,450)	(\$14,340)	\$0
<b>INDIVIDUAL INCOME TAX</b>							
2289	PL 2007, c. 539, M	Revenue increase due to a lottery winnings set-off against Maine liquidated tax debts.	General Fund	\$0	\$100,000	\$100,000	\$100,000
2289	PL 2007, c. 539, RR	Revenue increase due to the repeal of the Educational Attainment Investment Tax Credits.	General Fund	\$0	\$81,846	\$517,786	\$1,109,600
2289	PL 2007, c. 539, CCC	Revenue impact of updating references to the United States Internal Revenue code including changes that impact 50% bonus depreciation and mortgage insurance premium deductions.	General Fund	\$15,096	\$50,918	\$93,771	\$192,757
2289	PL 2007, c. 539, A	Revenue side of the proposal to provides funding for one Senior Tax Examiner position and one Tax Examiner position assigned to the Collections Unit beginning July 1, 2008 to collect unpaid business and trust fund taxes. These positions will increase General Fund revenue by \$901,550 in fiscal year 2008-09.	General Fund	\$0	\$316,666	\$316,667	\$316,667
2289	PL 2007, c. 539, WW	Revenue loss associated with the tax credit for the rehabilitation of historic properties.	General Fund	\$0	(\$91,875)	(\$774,688)	(\$2,336,875)
2289	PL 2007, c. 539, BBBB	Revenue gain from eliminating indexing in the Circuitbreaker program.	General Fund	\$0	\$2,860,000	\$3,505,248	\$4,526,855
1984	PL 2007, c. 689	Income tax deduction for certain dentists with military pensions.	General Fund	\$0	(\$17,049)	(\$14,101)	(\$15,951)
2080	PL 2007, c. 653	Provides funding for two additional Revenue Agent positions assigned to the Income and Estate Tax Division to audit pass-through entity and corporate income tax returns. These new positions will increase budgeted gross tax revenue by \$1,000,000 in fiscal year 2008-09 and \$2,000,000 each year thereafter.	General Fund	\$0	\$250,000	\$500,000	\$500,000
2192	PL 2007, c. 690	Dental care access income tax credit.	General Fund	\$0	(\$6,000)	(\$27,000)	(\$45,000)
2222	RES 2007, c. 218	Accelerated BETR payments for logging industry.	General Fund	(\$500,000)	\$500,000	\$0	\$0
2305	PL 2007, c. 700	Restores indexing to Circuitbreaker and caps eligibility at \$60,000 and \$80,000.	General Fund	\$0	(\$1,420,000)	(\$1,882,224)	(\$3,021,188)

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<b>CORPORATE INCOME TAX</b>							
2289	PL 2007, c. 539, RR	Revenue increase due to the repeal of the Educational Attainment Investment Tax Credits.	General Fund	\$0	\$111,507	\$1,044,155	\$2,080,732
2289	PL 2007, c. 539, SS	Revenue increase due to the repeal of the Recruitment Tax credits.	General Fund	\$0	\$96,596	\$199,079	\$396,714
2289	PL 2007, c. 539, A	Revenue side of the proposal to provides funding for one Senior Tax Examiner position and one Tax Examiner position assigned to the Collections Unit beginning July 1, 2008 to collect unpaid business and trust fund taxes. These positions will increase General Fund revenue by \$901,550 in fiscal year 2008-09.	General Fund	\$0	\$316,667	\$316,667	\$316,667
2289	PL 2007, c. 539, AAAA	Restriction of net operating loss deductions exceeding \$100,000.	General Fund	\$0	\$5,350,000	(\$869,376)	(\$1,404,376)
2080	PL 2007, c. 653	Provides funding for two additional Revenue Agent positions assigned to the Income and Estate Tax Division to audit pass-through entity and corporate income tax returns. These new positions will increase budgeted gross tax revenue by \$1,000,000 in fiscal year 2008-09 and \$2,000,000 each year thereafter.	General Fund	\$0	\$750,000	\$1,500,000	\$1,500,000
2305	PL 2007, c. 700	Revenue increase due to 10% of the absolute value over \$100,000 or any net operating loss that is carried forward.	General Fund	\$0	\$1,450,000	(\$235,624)	(\$380,624)
<b>MOTOR VEHICLE TAXES AND FEES</b>							
2313	PL 2007, c. 647	Increase in revenue from increasing the annual vanity registration plate, annual registration, and title fees by \$10.	Highway Fund	\$0	\$12,971,000	\$15,565,400	\$15,565,400
775	PL 2007, c. 547	Increase in revenue from the authorization of a breast cancer support services specialty plate where \$10 of each initial plate fee, and \$5 of each renewal fee, is deposited into the Highway Fund.	Highway Fund	\$0	\$11,000	\$25,000	\$25,000
2075	PL 2007, c. 703	Increase in Highway Fund revenue from changing the allocation of each new Sportsman registration plate and renewal.	Highway Fund	\$0	\$34,500	\$23,500	\$14,000
775	PL 2007, c. 547	Increase in revenue from the authorization of a breast cancer support services specialty plate where \$9 of each initial plate fee, and \$9 of each renewal fee, is deposited into the Breast Cancer Support Services Special Programs Fund.	Other Special Revenue Funds	\$0	\$10,800	\$36,000	\$40,500
775	PL 2007, c. 547	Increase in revenue from the authorization of a breast cancer support services specialty plate where \$1 of each initial and renewal plate fee is deposited into the Specialty License Plate fund, including an initial contribution from Maine Cancer Foundation for the cost of manufacturing the plate.	Other Special Revenue Funds	\$40,440	\$1,200	\$4,000	\$4,500
2075	PL 2007, c. 703	Decrease in revenue from decreasing the amount of each Sportsman license plate new issuance and renewal fee allocated to the Boat Launch Facilities Fund.	Other Special Revenue Funds	\$0	(\$39,000)	(\$18,000)	(\$3,000)
2075	PL 2007, c. 703	Increase in revenue from changing the allocation of initial and renewals of breast cancer support plates.	Other Special Revenue Funds	\$0	\$1,200	\$4,000	\$4,500
2075	PL 2007, c. 703	Decrease in revenue from decreasing the amount of each Sportsman license plate new issuance and renewal fee allocated to Fish Hatchery Maintenance Fund.	Other Special Revenue Funds	\$0	(\$2,000)	(\$8,500)	(\$11,500)

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2075	PL 2007, c. 703	Decrease in revenue from decreasing the amount of each Sportsman license plate new issuance and renewal fee allocated to Support Landowners Fund.	Other Special Revenue Funds	\$0	(\$2,000)	(\$8,500)	(\$11,500)
2075	PL 2007, c. 703	Decrease in revenue from decreasing the amount of each University of Maine new and renewal fee to the University of Maine Scholarship Fund.	Other Special Revenue Funds	\$0	(\$7,631)	(\$7,631)	(\$7,631)
<b>HOSPITAL AND SERVICE PROVIDER TAXES</b>							
2290	PL 2007, c. 545	Adjusts funding to reflect an update of the hospital tax base year from 2004 to 2006 and the exclusion of municipally funded hospitals from the tax beginning July 1, 2008.	Other Special Revenue Funds	\$0	\$11,394,341	\$11,394,341	\$11,394,341
2289	PL 2007, c. 539, X	Reduces the rate of the tax from 6% to 5.5% on gross patient services revenue to consistent with federal rule changes.	Other Special Revenue Funds	(\$82,514)	(\$169,154)	(\$169,154)	(\$169,154)
2289	PL 2007, c. 539, X	Reduces the rate of the tax from 6% to 5.5% on net operating revenue to consistent with federal rule changes.	Other Special Revenue Funds	(\$991,680)	(\$1,983,360)	(\$1,983,360)	(\$1,983,360)
<b>OTHER TAXES AND FEES</b>							
1961	PL 2007, c. 487	Revenue increase due to repeal of ban on snuff.	General Fund	\$0	\$0	\$21,906	\$22,344
885	PL 2007, c. 541	Changing the method of assessing areas under the jurisdiction of the Maine Land Use Regulation Commission for the cost of providing services as well as not permitting reimbursement to parents for transportation of a student will result in a net increase in revenue to the General Fund from the Municipal Cost Component of \$59,813 annually beginning in fiscal year 2009-10.	General Fund	\$0	\$0	\$59,813	\$59,813
2289	PL 2007, c. 539, A	Adjusts Municipal Cost Component due to the elimination of 2 Teacher positions in the Education Unorganized Territory General Fund account in the Department of Education.	General Fund	\$0	(\$124,137)	(\$127,960)	(\$131,901)
633	PL 2007, c. 556	Increased revenue recognized from increasing the non-resident season snowmobile registration fee from \$68 to \$88.	General Fund	\$0	\$54,000	\$54,000	\$54,000
2289	PL 2007, c. 539, GGGG	Increase in revenue from increasing licensing fees for food and food salvage establishments, and for beverage plants.	General Fund	\$0	\$106,000	\$106,000	\$106,000
2289	PL 2007, c. 539, LLL	Increases revenue from increasing the non-resident camping fee by \$5/night and charging 7% tax on the increased fee.	General Fund	\$0	\$151,090	\$151,090	\$151,090
2289	PL 2007, c. 539, JJ	The State Court Administrator shall establish a fee for summary judgment motions of \$200 beginning in fiscal year 2008-09.	General Fund	\$0	\$1,000,000	\$1,000,000	\$1,000,000
2289	PL 2007, c. 539, QQQ	Increases the license fee on certificate of approval from \$600 to \$1,000 for malt liquor and for wine for out-of-state alcohol	General Fund	\$0	\$117,600	\$117,600	\$117,600
531	PL 2007, c. 650	Revenue reductions resulting from changes in the methodology for taxing natural gas for highway use.	General Fund	\$0	(\$7)	(\$7)	(\$8)
2088	RES 2007, c. 227	Increase in revenue from a \$5 administrative fee charged for each on-line boat registration.	General Fund	\$0	\$20,500	\$22,550	\$24,805
1982	PL 2007, c. 651	Increase in revenue due to increasing the all-terrain vehicle transfer fee from \$2 to \$4.	General Fund	\$115	\$552	\$552	\$552

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2156	PL 2007, c. 615	Increase in revenue from the purchase of a non-resident lobster and crab landing permit.	General Fund	\$0	(\$269)	(\$269)	(\$269)
2156	PL 2007, c. 615	Increase in revenue from the purchase of a non-resident lobster and crab landing permit.	General Fund	\$0	(\$542)	(\$542)	(\$542)
2156	PL 2007, c. 615	Increase in revenue from the purchase of a non-resident lobster and crab landing permit.	General Fund	\$0	\$1,000	\$1,000	\$1,000
531	PL 2007, c. 650	Revenue reductions resulting from changes in the methodology for taxing natural gas for highway use.	Highway Fund	\$0	(\$20,875)	(\$22,962)	(\$25,259)
856	PL 2007, c. 531	Increase in revenue from a fee increase in reinstatement fees for OUI and refusal suspensions from \$35 to \$50.	Highway Fund	\$0	\$162,550	\$162,550	\$162,550
633	PL 2007, c. 556	Increased revenue recognized from increasing the non-resident season snowmobile registration fee from \$68 to \$88 and the resident snowmobile registration fee from \$33 to \$35.	Other Special Revenue Funds	\$0	\$385,000	\$385,000	\$385,000
633	PL 2007, c. 556	Increased revenue recognized from increasing the non-resident season snowmobile registration fee from \$68 to \$88.	Other Special Revenue Funds	\$0	\$21,000	\$21,000	\$21,000
2235	PL 2007, c. 558	Increases annual waste discharge license fees for certain dischargers; increasing Other Special Revenue to the Maine Environmental Protection Fund by \$86,825 in fiscal year 2008-09, \$89,430 in fiscal year 2009-10 and \$92,113 in fiscal year 2010-11.	Other Special Revenue Funds	\$0	\$86,825	\$89,430	\$92,113
2232	PL 2007, c. 554	Increases the fee for a license issued to an organization to operate a game of cards from \$7.50 to \$30 per calendar year.	Other Special Revenue Funds	\$0	\$675	\$675	\$675
2267	PL 2007, c. 555	Recognition of reduced revenue from concealed firearms permits due to accepting reciprocity agreements with 8 states.	Other Special Revenue Funds	\$0	(\$2,760)	(\$2,760)	(\$2,760)
2289	PL 2007, c. 539, KK	Increases the assessment on spent fuel storage facilities from \$170,000 to \$220,000 beginning in calendar year 2009.	Other Special Revenue Funds	\$0	\$25,000	\$50,000	\$50,000
531	PL 2007, c. 650	Revenue reductions resulting from changes in the methodology for taxing natural gas for highway use.	Other Special Revenue Funds	\$0	(\$118)	(\$130)	(\$144)
2156	PL 2007, c. 615	Increase in revenue associated with the sale of halibut tags.	Other Special Revenue Funds	\$0	\$10,763	\$11,700	\$12,650
2156	PL 2007, c. 615	Decrease in revenue from the purchase of a non-resident lobster and crab landing permit.	Other Special Revenue Funds	\$0	(\$500)	(\$500)	(\$500)
2156	PL 2007, c. 615	Increase in revenue from the surcharge on non-resident lobster and crab landing permits.	Other Special Revenue Funds	\$0	\$500	\$500	\$500
2071	PL 2007, c. 607	Increases revenue by providing for a \$40 surcharge on noncommercial scallop licenses.	Other Special Revenue Funds	\$0	\$18,250	\$18,250	\$18,250
2046	PL 2007, c. 616	Reduces dedicated revenue to the Department of Environmental Protection of \$2,750 annually beginning in fiscal year 2008-09, based on approximately 11 borrow pits per year not having to obtain a Natural Resources Protection Act permit and pay a \$250 fee.	Other Special Revenue Funds	\$0	(\$2,750)	(\$2,750)	(\$2,750)

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### 123rd Legislature, 2nd Regular and 1st Special Sessions

LD	Chaptered Law	Initiative Text	Fund	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
2216	PL 2007, c. 589	Adjusts the annual air fee surcharge and applies it to an updated new toxicity scoring process. This proposed methodology will generate additional dedicated revenue to the MEPF of \$649,877 in fiscal year 2008-09, \$892,498 in fiscal year 2009-10 and \$919,273 in fiscal year 2010-11.	Other Special Revenue Funds	\$0	\$649,877	\$892,498	\$919,273
2119	PL 2007, c. 655	This legislation changes the annual \$35 oil tank registration fee to a \$100 triennial fee.	Other Special Revenue Funds	\$0	\$162,500	(\$87,500)	(\$87,500)
2206	PL 2007, c. 610	Reduction in revenue from reducing the license fee for tournament games from \$500 to \$200 per game.	Other Special Revenue Funds	\$0	(\$6,000)	(\$6,000)	(\$6,000)
2257	PL 2007, c. 699	Increase in revenue from establishing a surcharge of \$.04 per square foot of occupied space for review of new construction, reconstruction, repairs, renovations, or new use.	Other Special Revenue Funds	\$0	\$312,400	\$324,800	\$336,000
2249	PL 2007, c. 593	Increase in dedicated revenue to the Storm Water Compensation Fund administered by the Department of Environmental Protection of \$83,000 annually from the proposed increase in the compensation fee from \$10,000 per pound to \$25,000 per pound of available phosphorus.	Other Special Revenue Funds	\$0	\$83,000	\$83,000	\$83,000
2265	PL 2007, c. 637	Reduction in the E-9-1-1 surcharge from 50 cents to 30 cents per line per month.	Other Special Revenue Funds	\$0	(\$3,520,000)	(\$3,520,000)	(\$3,520,000)
2278	PL 2007, c. 621	Repealing the Maine Athletic Commission will reduce the amount of dedicated revenue received by the Office of Licensing and Registration from licensing fees and penalties by approximately \$21,500 per year beginning in fiscal year 2008-09.	Other Special Revenue Funds	\$0	(\$11,000)	(\$11,000)	(\$11,000)
2278	PL 2007, c. 621	Repealing the Maine Athletic Commission will reduce the amount of dedicated revenue received by the Office of Licensing and Registration from licensing fees and penalties by approximately \$21,500 per year beginning in fiscal year 2008-09.	Other Special Revenue Funds	\$0	(\$10,500)	(\$10,500)	(\$10,500)
2247	PL 2007, c. 629	Estimated revenue reduction from the elimination of the savings offset payment.	Dirigo Health Fund	\$0	(\$32,900,000)	(\$32,800,000)	(\$32,800,000)
2247	PL 2007, c. 629	Allocates Dirigo Health funds from a health access surcharge of 1.8% on all paid claims.	Dirigo Health Fund	\$0	\$33,000,000	\$37,080,000	\$38,192,400
2247	PL 2007, c. 629	Allocates funds from revenue generated from the new tax on soft drinks.	Dirigo Health Fund	\$0	\$9,200,000	\$11,649,500	\$11,859,191
2247	PL 2007, c. 629	Allocates funds from the revenue generated from the increased excise tax on malt beverages.	Dirigo Health Fund	\$0	\$6,431,915	\$7,016,635	\$7,016,635
2247	PL 2007, c. 629	Allocates funds from the revenue generated from the increased excise tax on wine.	Dirigo Health Fund	\$0	\$1,068,021	\$1,165,114	\$1,165,114
<b>Total Tax and Fee Changes - 123rd Legislature, 2nd Regular and 1st Special Sessions</b>				<b>(\$1,695,143)</b>	<b>\$50,125,521</b>	<b>\$53,938,034</b>	<b>\$54,863,194</b>