

Tax and Fee Changes - 123rd Legislature, 1st Regular Session

LD	Chaptered Law	InitiativeText	Fund	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
SALES AND USE TAXES								
144	PL 2007, c. 416	Sales and Use Tax exemption for incorporated nonprofit medical clinics.	General Fund	\$0	(\$2,100)	(\$3,120)	(\$3,245)	(\$3,375)
499	PL 2007, c. 240, A	Provides funding for an additional law enforcement contractor position assigned to uncollectible cases. Currently one contractor is responsible in this area but the workload is overwhelming for this one person. It is anticipated with 2 people assigned to these cases that net additional General Fund undedicated revenue of \$237,250 will be generated each year.	General Fund	\$0	\$82,500	\$82,500	\$82,500	\$82,500
499	PL 2007, c. 240, A	Provides funding for increased legal services provided by the Office of the Attorney General to Maine Revenue Services for out-of-state judgment work, injunctions and lien enforcement. It is estimated that this initiative will generate net additional General Fund undedicated revenue of \$480,194 annually.	General Fund	\$0	\$50,600	\$50,600	\$50,600	\$50,600
499	PL 2007, c. 240, A	Establishes a Revenue Agent/Senior Revenue Agent position to investigate non-Maine businesses doing business in Maine to ensure proper reporting of Maine tax. The position is expected to generate approximately \$750,000 in additional tax revenue annually.	General Fund	\$0	\$150,000	\$300,000	\$315,000	\$330,750
499	PL 2007, c. 240, A	Establishes 2 Tax Examiner positions to increase collections of delinquent individual income tax and delinquent sales tax and income tax withholding. The positions are expected to generate additional annual gross revenue of \$1,050,000.	General Fund	\$0	\$420,000	\$420,000	\$440,000	\$440,000
499	PL 2007, c. 240, A	Provides one-time Personal Services appropriations to initiate an overtime project to enhance discovery and revenue collections. The project will raise annual gross revenue of \$2,000,000 from income tax and sales and use tax sources.	General Fund	\$0	\$700,000	\$700,000	\$0	\$0
499	PL 2007, c. 240, A	Provides funding for one Tax Section Manager, one Senior Tax Examiner, 2 Tax Examiners and one Revenue Agent. The Tax Section Manager will work in the Special Enforcement Unit on collections, the Senior Tax Examiner will work in the Tax Compliance Unit on offers in compromise cases, the 2 Tax Examiners will work in the Tax Compliance Unit, one on income tax nonfilers and the other reviewing returns and refund requests, and the Revenue Agent will work in the Special Enforcement Unit on use tax enforcement.	General Fund	\$0	\$313,500	\$418,000	\$418,000	\$418,000
499	PL 2007, c. 240, QQQQ	Encourage manufacturing by expanding pine tree development zones (LD 719).	General Fund	\$0	(\$14,898)	(\$42,880)	(\$56,163)	(\$57,797)
499	PL 2007, c. 240, W	Revenue increase due to modifying the alternate use tax reporting formula by increasing the percentage of Maine adjusted gross income from 0.04% to 0.08%.	General Fund	\$0	\$0	\$1,072,682	\$1,110,226	\$1,149,084
499	PL 2007, c. 240, WWWW	Sales tax exemption on diesel fuel used in commercial groundfishing from July 1, 2007 to June 30, 2008.	General Fund	\$0	(\$235,200)	\$0	\$0	\$0
937	PL 2007, c. 429	Exempts snowmobile trail grooming equipment from the sales tax.	General Fund	\$0	(\$49,219)	(\$68,906)	(\$72,352)	(\$75,969)
1005	PL 2007, c. 410	Sales and use tax revenue changes from changes to tax treatment of loaner vehicles, extended warranties and vehicles purchased by businesses that will be removed from the state.	General Fund	\$0	(\$343,988)	\$347,750	\$365,138	\$385,585
1361	PL 2007, c. 467	Ban flavored tobacco products	General Fund	\$0	\$0	\$0	(\$24,705)	(\$38,738)
1926	PL 2007, c. 468	Expands Pine Tree Zones by lowering employee minimum to 4 and investment minimum to \$225,000.	General Fund	\$0	(\$8,939)	(\$18,578)	(\$14,426)	(\$11,274)

Tax and Fee Changes - 123rd Legislature, 1st Regular Session

LD	Chaptered Law	InitiativeText	Fund	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
INDIVIDUAL INCOME TAX								
215	PL 2007, c. 1, O	Delays education attainment tax credit.	General Fund	\$74,237	\$469,647	\$1,006,440	\$994,266	\$603,727
499	PL 2007, c. 240, A	Provides funding for an additional law enforcement contractor position assigned to uncollectible cases. Currently one contractor is responsible in this area but the workload is overwhelming for this one person. It is anticipated with 2 people assigned to these cases that net additional General Fund undedicated revenue of \$237,250 will be generated each year.	General Fund	\$0	\$167,500	\$167,500	\$167,500	\$167,500
499	PL 2007, c. 240, A	Provides funding for increased legal services provided by the Office of the Attorney General to Maine Revenue Services for out-of-state judgment work, injunctions and lien enforcement. It is estimated that this initiative will generate net additional General Fund undedicated revenue of \$480,194 annually.	General Fund	\$0	\$455,400	\$455,400	\$455,400	\$455,400
499	PL 2007, c. 240, A	Establishes a Revenue Agent/Senior Revenue Agent position to investigate non-Maine businesses doing business in Maine to ensure proper reporting of Maine tax. The position is expected to generate approximately \$750,000 in additional tax revenue annually.	General Fund	\$0	\$225,000	\$450,000	\$472,500	\$496,125
499	PL 2007, c. 240, A	Establishes 2 Tax Examiner positions to increase collections of delinquent individual income tax and delinquent sales tax and income tax withholding. The positions are expected to generate additional annual gross revenue of \$1,050,000.	General Fund	\$0	\$630,000	\$630,000	\$660,000	\$660,000
499	PL 2007, c. 240, A	Provides one-time Personal Services appropriations to initiate an overtime project to enhance discovery and revenue collections. The project will raise annual gross revenue of \$2,000,000 from income tax and sales and use tax sources.	General Fund	\$0	\$800,000	\$800,000	\$0	\$0
499	PL 2007, c. 240, A	Provides funding for one Tax Section Manager, one Senior Tax Examiner, 2 Tax Examiners and one Revenue Agent. The Tax Section Manager will work in the Special Enforcement Unit on collections, the Senior Tax Examiner will work in the Tax Compliance Unit on offers in compromise cases, the 2 Tax Examiners will work in the Tax Compliance Unit, one on income tax nonfilers and the other reviewing returns and refund requests, and the Revenue Agent will work in the Special Enforcement Unit on use tax enforcement.	General Fund	\$0	\$1,111,500	\$1,482,000	\$1,482,000	\$1,482,000
499	PL 2007, c. 240, CCC	Revenue loss associated with amending MRSA Title 36 to conform to the Internal Revenue Code as of December 31, 2006. Current law is as of December 31, 2005.	General Fund	(\$183,366)	(\$761,512)	(\$352,672)	(\$343,825)	(\$333,700)
499	PL 2007, c. 240, NNNN	LD 816 amended to extend the historic preservation tax credit one year and reduce the annual credit to \$1M gross. The "Hathaway" bill.	General Fund	\$0	\$0	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
499	PL 2007, c. 240, QQQQ	Encourage manufacturing by expanding pine tree development zones (LD 719).	General Fund	\$0	\$0	(\$7,330)	(\$26,585)	(\$50,954)
499	PL 2007, c. 240, V	Amends the three-factor corporate income apportionment formula to a single-factor, based upon sales, effective for tax years beginning on or after January 1, 2007.	General Fund	\$0	(\$3,143,400)	(\$2,741,453)	(\$2,864,819)	(\$2,993,735)
499	PL 2007, c. 240, V	Revenue increase from the cost of performance proposal that changes the corporate tax apportionment formula so that a "market state" approach is used for sourcing receipts from intangibles and from the sales of services by multi-state taxpayers.	General Fund	\$0	\$705,000	\$517,625	\$530,566	\$543,830

Tax and Fee Changes - 123rd Legislature, 1st Regular Session

LD	Chartered Law	InitiativeText	Fund	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
499	PL 2007, c. 240, W	Revenue increase due to modifying the alternate use tax reporting formula by increasing the percentage of Maine adjusted gross income from 0.04% to 0.08%.	General Fund	\$0	\$1,072,682	\$37,544	\$38,858	\$40,218
1856	PL 2007, c. 469	Opportunity Maine individual income tax credit to reimburse educational loan payments for certain Maine residents.	General Fund	\$0	\$0	(\$155,776)	(\$1,154,267)	(\$3,765,629)
1926	PL 2007, c. 468	Expands Pine Tree Zones by lowering employee minimum to 4 and investment minimum to \$225,000.	General Fund	\$0	\$0	(\$4,399)	(\$12,406)	(\$18,283)
499	PL 2007, c. 240, A	Provides one-time Personal Services appropriations to initiate an overtime project to enhance discovery and revenue collections. The project will raise annual gross revenue of \$2,000,000 from income tax and sales and use tax sources.	General Fund	\$0	\$300,000	\$300,000	\$0	\$0
499	PL 2007, c. 240, A	Establishes a Revenue Agent/Senior Revenue Agent position to assist in the audit of estate tax returns, as well as expand the audit function of fiduciary income tax returns and to review related tax issues associated with decedents and beneficiaries. The position is expected to generate approximately \$600,000 in additional tax revenue annually.	General Fund	\$0	\$15,000	\$30,000	\$31,250	\$32,563

CORPORATE INCOME TAX

215	PL 2007, c. 1, O	Delays education attainment tax credit.	General Fund	\$188,755	\$1,127,650	\$2,247,116	\$2,388,947	\$1,531,035
499	PL 2007, c. 240, A	Provides one-time Personal Services appropriations to initiate an overtime project to enhance discovery and revenue collections. The project will raise annual gross revenue of \$2,000,000 from income tax and sales and use tax sources.	General Fund	\$0	\$200,000	\$200,000	\$0	\$0
499	PL 2007, c. 240, CCC	Revenue loss associated with amending MRSA Title 36 to conform to the Internal Revenue Code as of December 31, 2006. Current law is as of December 31, 2005.	General Fund	(\$40,369)	(\$227,870)	(\$108,080)	(\$75,215)	(\$71,455)
499	PL 2007, c. 240, KKKK	Proposal to provide that captive insurance companies not subject to an insurance premiums tax in this state are instead subject to Maine's corporate income tax rate and must be included in a combined income tax return when part of a unitary business that operates in this state.	General Fund	\$0	\$5,518,750	\$5,137,969	\$5,266,418	\$5,398,078
499	PL 2007, c. 240, QQQQ	Encourage manufacturing by expanding pine tree development zones (LD 719).	General Fund	\$0	\$0	(\$1,912)	(\$6,451)	(\$9,271)
499	PL 2007, c. 240, V	Amends the three-factor corporate income apportionment formula to a single-factor, based upon sales, effective for tax years beginning on or after January 1, 2007.	General Fund	\$0	\$9,672,000	\$8,435,240	\$8,814,826	\$9,211,493
499	PL 2007, c. 240, V	Revenue increase from the cost of performance proposal that changes the corporate tax apportionment formula so that a "market state" approach is used for sourcing receipts from intangibles and from the sales of services by multi-state taxpayers.	General Fund	\$0	\$551,875	\$513,797	\$526,642	\$539,808
1856	PL 2007, c. 469	Opportunity Maine individual income tax credit to reimburse educational loan payments for certain Maine residents.	General Fund	\$0	\$0	(\$27,490)	(\$203,694)	(\$664,523)
1926	PL 2007, c. 468	Expands Pine Tree Zones by lowering employee minimum to 4 and investment minimum to \$225,000.	General Fund	\$0	\$0	(\$1,146)	(\$2,676)	(\$3,116)

Tax and Fee Changes - 123rd Legislature, 1st Regular Session

LD	Chaptered Law	InitiativeText	Fund	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
MOTOR VEHICLE TAXES AND FEES								
55	PL 2007, c. 5	Changes in the permits for attended and unattended sales promotion will increase Highway Fund revenue collected by the Bureau of Motor Vehicles by \$1,180 in fiscal year 2007-08 and by \$1,575 for each fiscal year thereafter.	Highway Fund	\$0	\$1,180	\$1,575	\$1,575	\$1,575
264	PL 2007, c. 177	The net effect of certain changes regarding the issuance of temporary registration permits will be an increase of Highway Fund revenue collected by the Bureau of Motor Vehicles within the Department of the Secretary of State. The estimated increases are \$11,250 in fiscal year 2007-08 and \$15,000 for each fiscal year thereafter.	Highway Fund	\$0	(\$9,150)	(\$12,200)	(\$12,200)	(\$12,200)
513	PL 2007, c. 383	Various changes in vehicle registration categories and requirements will result in a net increase of Highway Fund revenue collected by the Bureau of Motor Vehicles within the Department of the Secretary of State; the estimated amounts are \$126,700 in fiscal year 2007-08 and \$168,900 for each fiscal year thereafter.	Highway Fund	\$0	\$126,700	\$168,900	\$168,900	\$168,900
781	PL 2007, c. 329, R	Equalization of 6-year license cycle. The Secretary of State may, solely for the purpose of equalizing the six year license renewal cycle, issue noncommercial licenses to persons under 65 years of age that expire either one or 2 years before or after the holder's 6th birthday following the date of issuance. The fee for a license issued pursuant to this subsection is \$5 times the number of years for which the license is issued.	Highway Fund	\$0	\$350,000	\$300,000	\$300,000	\$300,000
781	PL 2007, c. 329, M	This Part repeals the requirement that a company insuring a motor vehicle registered in this State notify the Secretary of State when that insurance is cancelled, terminated or lapses. It preserves the definition of "commercial automobile coverage" from the current law; loss of reinstatement fees as revenue.	Highway Fund	\$0	(\$140,000)	(\$140,000)	(\$140,000)	(\$140,000)
211	PL 2007, c. 38	Increasing the number of special registration permits that can be issued for certain off-highway vehicles will increase estimated Highway Fund revenue collected by the Bureau of Motor Vehicles by \$2,025 in fiscal year 2007-08 and by \$2,700 for each fiscal year thereafter.	Highway Fund	\$0	\$2,025	\$2,700	\$2,700	\$2,700
264	PL 2007, c. 177	The net effect of certain changes regarding the issuance of temporary registration permits will be an increase of Highway Fund revenue collected by the Bureau of Motor Vehicles within the Department of the Secretary of State. The estimated increases are \$11,250 in fiscal year 2007-08 and \$15,000 for each fiscal year thereafter.	Highway Fund	\$0	\$11,250	\$15,000	\$15,000	\$15,000
964	PL 2007, c. 229	The authorization of a "We Support Our Troops" registration plate will increase Highway Fund revenue; the estimated amounts are \$30,000 and \$18,500 in fiscal years 2007-08 and 2008-09, respectively.	Highway Fund	\$0	\$30,000	\$18,500	\$18,500	\$18,500
986	PL 2007, c. 456	The authorization of agriculture education speciality registration plates will increase Highway Fund revenue; the estimated amounts are \$10,000 in fiscal years 2007-08 and \$7,000 for each fiscal year thereafter.	Highway Fund	\$0	\$10,000	\$7,000	\$7,000	\$7,000

Tax and Fee Changes - 123rd Legislature, 1st Regular Session

LD	Chaptered Law	InitiativeText	Fund	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
OTHER TAXES AND FEES								
1361	PL 2007, c. 467	Ban flavored tobacco products	General Fund	\$0	\$0	\$0	(\$5,042)	(\$7,681)
1361	PL 2007, c. 467	Ban flavored tobacco products	General Fund	\$0	\$0	\$0	(\$64,198)	(\$100,742)
499	PL 2007, c. 240, A	Establishes a Revenue Agent/Senior Revenue Agent position to assist in the audit of estate tax returns, as well as expand the audit function of fiduciary income tax returns and to review related tax issues associated with decedents and beneficiaries. The position is expected to generate approximately \$600,000 in additional tax revenue annually.	General Fund	\$0	\$285,000	\$570,000	\$593,750	\$618,688
484	PL 2007, c. 424	Transfers additional revenue from the increase in tuition costs that is authorized to be paid to receiving school administrative units on behalf of secondary school tuition students in the Unorganized Territory and collected from all property owners in the Unorganized Territory in order to reimburse the General Fund.	General Fund	\$0	\$305,768	\$321,057	\$337,109	\$353,965
892	PL 2007, c. 205	Based on previous licensing experience pertaining to beano games, it is assumed that at least 93 nonprofit organizations would obtain licenses to conduct tournament games, thereby resulting in \$418,500 in estimated revenue in fiscal year 2007-08 and \$558,000 for each fiscal year thereafter. Of that amount, \$151,013 and \$211,959 in fiscal years 2007-08 and 2008-09, respectively, will be deposited as dedicated revenue to the Licensing and Enforcement program at the Department of Public Safety to cover the costs of administration and enforcement. Of the remaining amounts, \$160,492 and \$207,625 will be deposited as General Fund revenue in fiscal years 2007-08 and 2008-09, respectively; and \$106,995 and \$138,416 will be deposited as dedicated revenue for use by the Fractionation Development Center in fiscal years 2007-08 and 2008-09, respectively.	General Fund	\$0	\$160,492	\$207,625	\$201,567	\$195,206
1673	PL 2007, c. 459	Beginning in fiscal year 2007-08, reducing the registration fees for home-based manufacturers of pet foods will reduce annual General Fund and dedicated revenue collected by the Department of Agriculture, Food and Rural Resources by equal amounts of \$1,850.	General Fund	\$0	(\$1,850)	(\$1,850)	(\$1,850)	(\$1,850)
499	PL 2007, c. 240, A	Transfers positions from various programs and related All Other to the Office of Licensing and Regulatory Services program. Position details are on file with the Bureau of the Budget.	General Fund	\$0	(\$130,053)	(\$130,053)	(\$130,053)	(\$130,053)
499	PL 2007, c. 240, A	Transfers positions from various programs and related All Other to the Office of Licensing and Regulatory Services program. Position details are on file with the Bureau of the Budget.	General Fund	\$0	\$130,053	\$130,053	\$130,053	\$130,053
499	PL 2007, c. 240, A	Transfers revenue from the Office of Management and Budget program in the former Department of Behavioral and Developmental Services to the Office of Management and Budget program within the Department of Health and Human Services as part of the initiatives that eliminate one of the Office of Management and Budget programs.	General Fund	\$0	(\$19,500)	(\$19,500)	(\$19,500)	(\$19,500)
499	PL 2007, c. 240, A	Transfers revenue from the Office of Management and Budget program in the former Department of Behavioral and Developmental Services to the Office of Management and Budget program within the Department of Health and Human Services as part of the initiatives that eliminate one of the Office of Management and Budget programs.	General Fund	\$0	\$19,500	\$19,500	\$19,500	\$19,500

Tax and Fee Changes - 123rd Legislature, 1st Regular Session

LD	Chaptered Law	InitiativeText	Fund	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
691	PL 2007, c. 138	Reducing lobster license fees for persons 70 years or older will result in the increase of General Fund revenue collected by the Department of Marine Resources; beginning in fiscal year 2007-08, the estimated annual increase is \$2,056.	General Fund	\$0	\$2,056	\$2,056	\$2,056	\$2,056
927	PL 2007, c. 428	Reduction in General Fund revenue as a result of amending the private home exemption from licensing for lodging places.	General Fund	\$0	(\$3,600)	(\$4,800)	(\$4,800)	(\$4,800)
499	PL 2007, c. 240, PPP	Changes in the milk handling fee schedule will increase General Fund revenue. The estimated amounts are \$1,686,906 and \$1,882,237 in fiscal years 2007-08 and 2008-09, respectively.	General Fund	\$0	\$1,686,906	\$1,882,237	\$1,882,237	\$1,882,237
215	PL 2007, c. 1, Y	Authorizes rulemaking to increase fees collected by the Office of Substance Abuse related to the Driver Education and Evaluation Program.	General Fund	\$174,250	\$697,000	\$697,000	\$697,000	\$697,000
783	PL 2007, c. 433	Beginning in fiscal year 2007-08, allowing persons who obtain a senior lifetime hunting license to hunt wild turkeys without a wild turkey hunting permit will result in the estimated annual loss of \$16,700 in General Fund revenue collected by the Department of Inland Fisheries and Wildlife.	General Fund	\$0	(\$16,700)	(\$16,700)	(\$16,700)	(\$16,700)
486	PL 2007, c. 203	The establishment of fees for various apprenticeship hunter licenses will result in an increase in General Fund revenue collected by the Department of Inland Fisheries and Wildlife; beginning in fiscal year 2008-09, the estimated annual amounts are \$10,555.	General Fund	\$0	\$0	\$3,350	\$3,350	\$3,350
486	PL 2007, c. 203	The establishment of fees for various apprenticeship hunter licenses will result in an increase in General Fund revenue collected by the Department of Inland Fisheries and Wildlife; beginning in fiscal year 2008-09, the estimated annual amounts are \$10,555.	General Fund	\$0	\$0	\$2,100	\$2,100	\$2,100
1104	PL 2007, c. 463	The repeal of the requirement to hold a permit for the harvesting of alewives will result in the loss of General Fund revenue by the Department of Inland fisheries and Wildlife.	General Fund	\$0	(\$1,627)	(\$3,254)	(\$3,254)	(\$3,254)
486	PL 2007, c. 203	The establishment of fees for various apprenticeship hunter licenses will result in an increase in General Fund revenue collected by the Department of Inland Fisheries and Wildlife; beginning in fiscal year 2008-09, the estimated annual amounts are \$10,555.	General Fund	\$0	\$0	\$5,100	\$5,100	\$5,100
98	PL 2007, c. 454	Beginning in fiscal year 2007-08, requiring all alien big game hunters be accompanied by a registered Maine Guide will result in the estimated annual loss of \$41,216 in General Fund revenue from fewer Alien Big Game hunting licenses being sold.	General Fund	\$0	(\$41,216)	(\$41,216)	(\$41,216)	(\$41,216)
717	RES 2007, c. 19	A new fee schedule, developed by rule by LURC, will increase GF revenue.	General Fund	\$0	\$129,225	\$129,225	\$129,225	\$129,225
484	PL 2007, c. 424	Additional revenue from the increase in the tuition rates that is authorized to be paid to receiving school administrative units on behalf of secondary school tuition students in the Unorganized Territory.	Other Special Revenue Funds	\$0	\$305,768	\$321,057	\$337,109	\$353,965
484	PL 2007, c. 424	Additional revenue from the increase in the tuition rates that is authorized to be paid to receiving school administrative units on behalf of secondary school tuition students in the Unorganized Territory.	Other Special Revenue Funds	\$0	(\$305,768)	(\$321,057)	(\$337,109)	(\$353,965)

Tax and Fee Changes - 123rd Legislature, 1st Regular Session

LD	Chaptered Law	InitiativeText	Fund	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
892	PL 2007, c. 205	Based on previous licensing experience pertaining to beano games, it is assumed that at least 93 nonprofit organizations would obtain licenses to conduct tournament games, thereby resulting in \$418,500 in estimated revenue in fiscal year 2007-08 and \$558,000 for each fiscal year thereafter. Of that amount, \$151,012 and \$211,959 in fiscal years 2007-08 and 2008-09, respectively, will be deposited as dedicated revenue to the Licensing and Enforcement program at the Department of Public Safety to cover the costs of administration and enforcement. Of the remaining amounts, \$160,493 and \$207,625 will be deposited as General Fund revenue in fiscal years 2007-08 and 2008-09, respectively; and \$106,997 and \$138,416 will be deposited as dedicated revenue for use by the Fractionation Development Center in fiscal years 2007-08 and 2008-09, respectively.	Other Special Revenue Funds	\$0	\$106,995	\$138,416	\$134,378	\$130,138
892	PL 2007, c. 205	Based on previous licensing experience pertaining to beano games, it is assumed that at least 93 nonprofit organizations would obtain licenses to conduct tournament games, thereby resulting in \$418,500 in estimated revenue in fiscal year 2007-08 and \$558,000 for each fiscal year thereafter. Of that amount, \$151,013 and \$211,959 in fiscal years 2007-08 and 2008-09, respectively, will be deposited as dedicated revenue to the Licensing and Enforcement program at the Department of Public Safety to cover the costs of administration and enforcement. Of the remaining amounts, \$160,492 and \$207,625 will be deposited as General Fund revenue in fiscal years 2007-08 and 2008-09, respectively; and \$106,995 and \$138,416 will be deposited as dedicated revenue for use by the Fractionation Development Center in fiscal years 2007-08 and 2008-09, respectively.	Other Special Revenue Funds	\$0	\$151,013	\$211,959	\$222,055	\$232,656
691	PL 2007, c. 138	Reducing lobster license fees for persons 70 years or older will result in the net decrease of Other Special Revenue Funds revenue collected by the Lobster Promotional Council; beginning in fiscal year 2007-08, the estimated annual decrease is \$1,931.	Other Special Revenue Funds	\$0	(\$1,931)	(\$1,931)	(\$1,931)	(\$1,931)
691	PL 2007, c. 138	Reducing lobster license fees for persons 70 years or older will result in the net decrease of Other Special Revenue Funds revenue collected by the Department of Marine Resources; beginning in fiscal year 2007-08, the estimated annual decrease is \$250.	Other Special Revenue Funds	\$0	(\$250)	(\$250)	(\$250)	(\$250)
964	PL 2007, c. 229	The authorization of a "We Support Our Troops" registration plate will result in increased dedicated revenue; the estimated amounts are \$30,000 and \$32,000 in fiscal years 2007-08 and 2008-09, respectively, for the newly established Maine National Guard Foundation Fund within the Department of Defense, Veterans and Emergency Management.	Other Special Revenue Funds	\$0	\$48,018	\$32,000	\$32,000	\$32,000
153	PL 2007, c. 44	Incorporating lake and river protection sticker fees into watercraft registration fees will increase Other Special Revenue collected by the Department of Inland Fisheries and Wildlife by an estimated \$29,832 in fiscal year 2007-08 and by \$49,720 for each fiscal year thereafter.	Other Special Revenue Funds	\$0	\$29,832	\$49,720	\$49,720	\$49,720
728	PL 2007, c. 168	Changing certain aspects of allowable hunting activities and required licensure will have the net effect of increasing dedicated revenue collected by the Department of Inland Fisheries and Wildlife; the estimated increases are \$3,415 in fiscal year 2007-08 and \$34,150 in each fiscal year thereafter.	Other Special Revenue Funds	\$0	\$1,600	\$16,000	\$16,000	\$16,000

Tax and Fee Changes - 123rd Legislature, 1st Regular Session

LD	Chaptered Law	InitiativeText	Fund	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
728	PL 2007, c. 168	Changing certain aspects of allowable hunting activities and required licensure will have the net effect of increasing dedicated revenue collected by the Department of Inland Fisheries and Wildlife; the estimated increases are \$3,415 in fiscal year 2007-08 and \$34,150 in each fiscal year thereafter.	Other Special Revenue Funds	\$0	\$1,815	\$18,150	\$18,150	\$18,150
175	PL 2007, c. 161	Beginning in fiscal year 2007-08, increasing the number of moose permits that are subject to auction by the Department of Inland Fisheries and Wildlife will increase dedicated revenue collected by the department for youth conservation education by an estimated annual amount of \$25,000.	Other Special Revenue Funds	\$0	\$25,000	\$25,000	\$25,000	\$25,000
135	PL 2007, c. 36	Allocates funds for additional administrative costs resulting from permitting for-profit-companies to obtain licenses as debt management providers. These additional costs will be offset by additional application fees.	Other Special Revenue Funds	\$0	\$9,500	\$9,500	\$9,500	\$9,500
153	PL 2007, c. 44	Incorporating lake and river protection sticker fees into watercraft registration fees will increase Other Special Revenue collected by the Department of Environmental Protection by an estimated \$44,748 in fiscal year 2007-08 and by \$74,580 for each fiscal year thereafter.	Other Special Revenue Funds	\$0	\$44,748	\$74,580	\$74,580	\$74,580
795	PL 2007, c. 158	Extending the assessment on transmission and distribution utilities to fund the solar energy rebate program for 2 years will result in additional allocations of \$250,000 in fiscal year 2008-09, \$500,000 in fiscal year 2009-10 and \$250,000 in fiscal year 2010-11. These allocations provide funds to help consumers buy energy products.	Other Special Revenue Funds	\$0	\$0	\$250,000	\$500,000	\$250,000
1615	PL 2007, c. 439	Changes in various animal licensing requirements will increase dedicated revenue collected by the Department of Agriculture, Food and Rural Resources. Beginning in fiscal year 2007-08, the estimated annual increases are \$26,000. The department will also require corresponding additional Other Special Revenue Funds allocations.	Other Special Revenue Funds	\$0	\$26,000	\$26,000	\$26,000	\$26,000
1673	PL 2007, c. 459	Beginning in fiscal year 2007-08, reducing the registration fees for home-based manufacturers of pet foods will reduce annual General Fund and dedicated revenue collected by the Department of Agriculture, food and Rural Resources by equal amounts of \$1,850.	Other Special Revenue Funds	\$0	(\$1,850)	(\$1,850)	(\$1,850)	(\$1,850)
1768	RES 2007, c. 42	Beginning in fiscal year 2007-08, legislative approval of certain major substantive rules of the Department of Agriculture, Food and Rural Resources will result in an estimated net annual increase of \$33,000 in dedicated revenue collected by the department for the Seed Certification Account.	Other Special Revenue Funds	\$0	\$33,000	\$33,000	\$33,000	\$33,000
1844	PL 2007, c. 295	Increasing the registration fee for defensive driving courses will increase dedicated revenue collected by the Department of Public Safety by an estimated \$3,750 and \$5,000 in fiscal years 2007-08 and 2008-09, respectively.	Other Special Revenue Funds	\$0	\$3,750	\$5,000	\$5,000	\$5,000
1921	PL 2007, c. 397	Changes in the fee structure for the purchase of certain voter records will increase dedicated revenue collected by the Department of the Secretary of State. The estimated annual amounts are \$4,000 in each of fiscal years 2007-08 and 2008-09.	Other Special Revenue Funds	\$0	\$4,000	\$4,000	\$4,000	\$0

Total - Tax and Fee Changes - 123rd Legislature, 1st Regular Session

\$213,507	\$24,016,177	\$26,271,120	\$23,973,069	\$19,892,349
------------------	---------------------	---------------------	---------------------	---------------------