

# MAINE STATE LEGISLATURE

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A. of S.

Date: 5/23/2013

(Filing No. S-118)

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STATE OF MAINE
SENATE
126TH LEGISLATURE
FIRST REGULAR SESSION

SENATE AMENDMENT "A" to H.P. 251, L.D. 346, Bill, "An Act To Require the Collection of Sales Tax by any Business Making Sales to Persons in Maine"

Amend the bill by inserting before section 8 the following:

Sec. 7. Report and legislation regarding the Streamlined Sales and Use Tax Agreement. The Office of Fiscal and Program Review shall prepare a report concerning the Streamlined Sales and Use Tax Agreement, referred to in this section as "the agreement," which is an effort of state governments, with input from local governments and the private sector, to simplify and modernize sales and use tax collection and administration. The report must:

- 1. Provide information regarding any pending or recently enacted federal legislation that provides states with the authority to compel remote sellers, such as online and catalogue retailers, to collect and remit sales tax imposed on purchases made by residents of another state;
2. Identify the options available to Maine under the federal legislation referred to in subsection 1 and the steps needed in order to compel remote sellers to collect sales tax and remit the tax to Maine;
3. Identify any changes to the Maine Revised Statutes that are needed to conform the State's laws to the agreement and the options available to provide conformity;
4. Identify the impact of each option identified pursuant to subsection 3; and
5. Identify and explain any fiscal and policy issues associated with conformity with the agreement.

The Office of Fiscal and Program Review may enlist the assistance of an entity outside of the Legislature to aid the office in completion of the report. The office shall submit its report, along with different proposals for legislation to conform the State's sales and use tax laws with the agreement, to the Joint Standing Committee on Taxation no later than January 15, 2014. The Joint Standing Committee on Taxation may submit a bill relating to the subject matter of the report to the Second Regular Session of the 126th Legislature.'

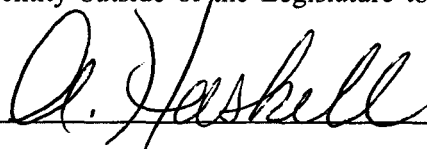
Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SENATE AMENDMENT

**SUMMARY**

1  
2 This amendment requires the Office of Fiscal and Program Review to provide an  
3 update on federal legislation that provides states with the authority to compel remote  
4 sellers to collect and remit sales tax to the state in which the purchaser is located and to  
5 identify the actions Maine needs to take in order to participate under the federal  
6 legislation. This amendment also requires the office to identify changes in the sales and  
7 use tax laws necessary to conform them to the national effort known as the Streamlined  
8 Sales and Use Tax Agreement and to submit its report and proposed legislation to the  
9 Joint Standing Committee on Taxation by January 15, 2014. The office is authorized to  
10 enlist the assistance of an entity outside of the Legislature to aid in completion of the  
11 report.

12 **SPONSORED BY:** \_\_\_\_\_



13 (Senator HASKELL)

14 **COUNTY: Cumberland**

**FISCAL NOTE REQUIRED**  
(See attached)

*H. of S.*



# 126th MAINE LEGISLATURE

LD 346

LR 423(06)

**An Act Concerning the Collection of Sales Tax by Any Businesses Making Sales to Persons in Maine**

**Fiscal Note for Senate Amendment *A* to Original Bill**

**Sponsor: Sen. Haskell of Cumberland**

**Fiscal Note Required: Yes**

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## Fiscal Note

Minor cost increase - General Fund

### Fiscal Detail and Notes

The Office of Fiscal and Program Review can prepare the required report identifying changes in the State's sales and use tax laws necessary to conform to the "Streamlined Sales and Use Tax Agreement" that is added by this amendment utilizing existing budgeted resources.

Any additional costs incurred by the Office of Tax Policy or the Bureau of Revenue Services related to any assistance provided to the Office of Fiscal and Program Review when preparing the report can be absorbed within existing budgeted resources.