

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 1781

H. P. 1560

House of Representatives, May 13, 1977

Approved for introduction by a Majority of the Legislative Council pursuant to Joint Rule 25. Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Carey of Waterville.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

RESOLVE, Authorizing the Attorney General to Undertake Proceedings on Behalf of Resident Taxpayers of this State to Recover Certain Taxes Paid to the State of New Hampshire.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the question exists as to whether Maine has legal standing to sue to recover taxes unlawfully levied by New Hampshire; and

Whereas, the necessity of establishing legal standing is immediate; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore, be it

The Attorney General is authorized to undertake proceedings. Resolved: That the Attorney General is authorized to undertake proceedings, judicial or otherwise, in behalf of individuals or a class of residents of this State to recover taxes unlawfully collected from these residents by the State of New Hampshire pursuant to the provisions of Chapter 77-B, Revised Statutes Annotated of New Hampshire.

Emergency clause. In view of the emergency cited in the preamble, this resolve shall take effect when approved.

FISCAL NOTE

Enactment of this resolve would result in an estimated loss of revenues of approximately \$130,000 for the first year of the biennium and \$173,000 for the 2nd year of the biennium. Under the state revenue sharing formula, 96% of the deceased revenue would come from the General Fund and 4% from the Local Government Fund.

STATEMENT OF FACT

The purpose of this resolve is to authorize the Attorney General to undertake proceedings on behalf of residents of this State to recover certain taxes unlawfully collected by the State of New Hampshire.