

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

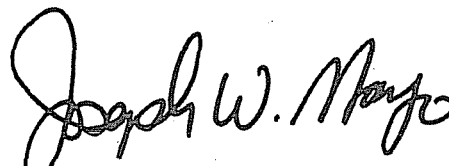
No. 1440

H.P. 1074

House of Representatives, May 5, 1993

Resolve, to Create the Committee to Establish a Tax Appellate System.

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative SIMONEAU of Thomaston.

Cosponsored by Representatives: DiPIETRO of South Portland, DORE of Auburn, KUTASI of Bridgton, MURPHY of Berwick, NADEAU of Saco, RAND of Portland, SPEAR of Nobleboro, Senators: BALDACCI of Penobscot, SUMMERS of Cumberland.

2 **Sec. 1. Committee established. Resolved:** That the Committee to
Establish a Tax Appellate System, referred to in this resolve as
the "committee," is established; and be it further

4
6 **Sec. 2. Membership. Resolved:** That the committee consists of
the following 8 members: three certified public accountants,
experienced in federal tax administration and appellate
8 procedure, one to be appointed by the Governor, one to be
appointed by the President of the Senate, and one to be appointed
10 by the Speaker of the House of Representatives; 3 attorneys at
law experienced in federal tax appellate procedure and
12 administration, one to be appointed by each of the above
appointing authorities; and one Senator and one member of the
14 House of Representatives from the membership of the Joint
Standing Committee on Taxation, to be jointly appointed by the
16 President of the Senate and the Speaker of the House of
Representatives; and be it further

18
20 **Sec. 3. Appointments; meetings. Resolved:** That all appointments
must be made no later than 30 days following the effective date
of this Act. The Executive Director of the Legislative Council
22 must be notified by all appointing authorities once the
selections have been made. When the appointments of all members
24 have been completed, the Chair of the Legislative Council shall
call and convene the first meeting of the committee no later than
26 October 15, 1993. The committee shall select a chair from among
its members; and be it further

28
30 **Sec. 4. Duties. Resolved:** That the committee shall recommend
the establishment of an appellate system for tax matters that
recognizes the unique needs of the State and its citizens and
32 also conforms as closely as possible to the federal law, rules,
regulations and procedures concerning appeals of federal tax
34 matters.

36 In developing its recommendations, the committee may:

38 1. Meet at times and places the committee determines
necessary to conduct its work;

40 2. Hold informational sessions for discussions with
42 knowledgeable persons;

44 3. Procure and analyze relevant data; and

46 4. Conduct legal research and prepare opinions on legal
questions within the scope of the study; and be it further

48
50 **Sec. 5. Reimbursement. Resolved:** That the members of the
committee who are Legislators are entitled to the legislative per
diem, as defined in the Maine Revised Statutes, Title 3, section
52 2, for each day's attendance at up to 5 committee meetings and

2 hearings. Legislators shall serve without compensation for
4 further meetings or hearings and the other members of the
committee shall serve without compensation; and be it further

6 **Sec. 6. Report. Resolved:** That the committee shall submit its
8 report, together with any necessary implementing legislation and
10 proposed rules if any are determined necessary to establish an
appellate system for tax matters analogous to the federal tax
appellate system to the Second Regular Session of the 116th
Legislature no later than December 15, 1993; and be it further

12 **Sec. 7. Appropriation. Resolved:** That the following funds are
14 appropriated from the General Fund to carry out the purposes of
this Part.

16 1993-94

18 **LEGISLATURE**

20 **Committee to Establish a Tax
Appellate System**

22 Personal Services \$ 500
24 All Other 1,000

26 Provides for the appropriation of funds to
28 the Committee to Establish a Tax Appellate
System for the per diem and expenses of
30 legislative members and for miscellaneous
committee expenses.

32 **LEGISLATURE
TOTAL**

\$1,500

34
36 **STATEMENT OF FACT**

38 The bill creates the Committee to Establish a Tax Appellate
40 System. The task of the committee is to recommend legislation by
December 15, 1993, that establishes an appellate procedure for
42 state tax matters that is analogous to the procedure and system
used in the federal tax appellate system.