MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 459

H.P. 337

House of Representatives, January 23, 1997

Resolve, to Study Sales Tax Exemptions.

(EMERGENCY)

Reference to the Committee on Taxation suggested and ordered printed.

OSEPH W. MAYO, Clerk

Presented by Representative SHIAH of Bowdoinham.

Cosponsored by Senator RUHLIN of Penobscot and Representatives: DAVIDSON of Brunswick, MORGAN of South Portland, TRIPP of Topsham.

| | Emergency preamble. Whereas, Acts and resolves of the |
|--------|---|
| 2 | Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and |
| 4 | adjournment unitess enacted as emergencies, and |
| • | Whereas, this resolve establishes a committee to study sales |
| 6 | tax exemptions; and |
| 8 | Whereas, it would be beneficial to the people of this State |
| • | to have this committee report for the Second Regular Session of |
| 10 | the 118th Legislature; and |
| 12 | Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of |
| 14 | Maine and require the following legislation as immediately |
| 16 | necessary for the preservation of the public peace, health and safety; now, therefore, be it |
| | |
| 18 | Sec. 1. Committee established. Resolved: That the Committee to Study Sales Tax Exemptions, referred to in this resolve as the |
| 20 | "committee," is established; and be it further |
| 22 | Sec. 2. Members. Resolved: That the committee consists of 10 members as follows: |
| 24 | |
| 26 | 1. The State Tax Assessor or the State Tax Assessor's designee; |
| 28 | 2. Four members of the House of Representatives, 2 Democrats and 2 Republicans, appointed by the Speaker of the |
| 30 | House of Representatives; |
| 32 | 3. Two Senators, one Democrat and one Republican, appointed by the President of the Senate; |
| 34 | by the freshear of the senate, |
| J. 4. | 4. One member appointed by the Governor; and |
| 36 | 5. Two members representing business interests appointed |
| 38 | jointly by the President of the Senate and the Speaker of the House of Representatives; and be it further |
| 40 | Sec. 3. Deadline for appointments; organizational meeting. |
| 42 | Resolved: That all appointments must be made no later than 30 |
| -1 fel | days following the effective date of this resolve. The |
| 44 | appointing authorities shall notify the Executive Director of the Legislative Council upon making their appointments. When |
| 46 | appointment of all members of the committee is completed, the |
| 4.0 | Chair of the Legislative Council shall call the committee |
| 48 | together for its first meeting no later than 45 days following the effective date of this resolve. The committee shall select a |

chair from among its members; and be it further

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- Sec. 4. Duties. Resolved: That the committee shall study 2 existing sales tax exemptions and determine the economic impact of each exemption, the impact of the repeal of each exemption and the projected revenue gain for the State from the repeal of each exemption; and be it further 6 Sec. 5. Report. Resolved: That the committee shall report its 8 recommendations and necessary implementing any legislation to the Legislature no later than February 1, 1998. 10 If the committee requires an extension, it may apply to the 12 Legislative Council, which may grant an extension; and be it further
 - Sec. 6. Staff assistance. Resolved: That the Bureau of Taxation shall provide staff assistance to the committee upon its request; and be it further
 - Sec. 7. Expenses. Resolved: That the legislative members of the committee are entitled to receive legislative per diem for each day's attendance at committee meetings and other members of the committee are entitled to reimbursement for travel and other necessary expenses.

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

SUMMARY

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This resolve establishes the Committee to Study Sales Tax Exemptions to determine the economic impact of each exemption, the impact of the repeal of each exemption and the projected revenue gain for the State from the repeal of each exemption.