

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 478

H.P. 355

House of Representatives, January 28, 1997

Resolve, Requiring a Review of the State's Tax Policy.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative TRIPP of Topsham.
Cosponsored by Representatives: BROOKS of Winterport, BUCK of Yarmouth,
CHARTRAND of Rockland, DESMOND of Mapleton, GREEN of Monmouth, MORGAN of
South Portland, POWERS of Rockport, Senator: TREAT of Kennebec.

2 **Sec. 1. Committee established. Resolved:** That the Select
Committee on Comprehensive Tax Reform, referred to in this
resolve as the "committee," is established; and be it further

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6 **Sec. 2. Committee membership. Resolved:** That the committee
consists of the following members: All 13 members of the Joint
Standing Committee on Taxation; the State Tax Assessor; the
8 Executive Director of the Maine Municipal Association or the
director's designee; the Executive Director of the Maine Center
10 for Economic Policy; and 3 members appointed by the Governor, at
least 2 of whom must represent the general public. The cochairs
12 of the committee are the cochairs of the Joint Standing Committee
on Taxation; and be it further

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16 **Sec. 3. Duties. Resolved:** That the committee shall undertake a
study of the current taxation system and tax policies in the
State and strive to establish a comprehensive tax reform
18 package. The committee shall review the following:

20 1. The current procedures for raising revenue through
taxation in the State;

22 2. All exemptions established by law to the sales and use
24 tax, the income tax and the property tax;

26 3. Any inconsistencies in current tax law;

28 4. Any anticipated restrictions on and demand for revenue
that would have to be included in future budgets of the State,
30 counties and municipalities; and

32 5. Any other taxation issues determined relevant and
necessary to review by the committee; and be it further

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36 **Sec. 4. Report. Resolved:** That the committee shall submit its
report, including any implementing legislation, to the Second
Regular Session of the 118th Legislature by January 30, 1998; and
38 be it further

40 **Sec. 5. Staffing. Resolved:** That the committee may request
staff assistance from the Legislative Council. The Bureau of
42 Taxation shall provide general staffing assistance to the
committee.

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SUMMARY

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4 This resolve creates the Select Committee on Comprehensive
6 Tax Reform consisting of 19 members. The Joint Standing Committee
on Taxation will review the entire tax policy of the State and
make recommendations to the Second Regular Session of the 118th
Legislature.