

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 1623

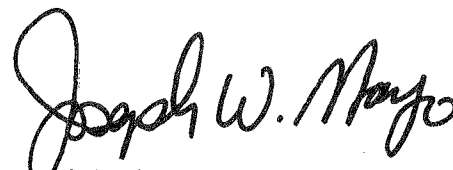
H.P. 1159

House of Representatives, March 21, 1997

**Resolve, to Implement a Single State Tax System.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative BIGL of Bucksport.

2           **Whereas**, there are 3 major taxes and many types of fees to  
raise revenue for State and local purposes; and

4           **Whereas**, Maine ranks 44th in per capita income; and

6           **Whereas**, Maine ranks 34th in certain poverty measures; and

8           **Whereas**, Maine is one of the highest tax paying states in  
the country; now, therefore, be it

10           **Sec. 1. Commission established. Resolved:** That the State and  
12 Local Government Taxation Study Commission, referred to in this  
resolve as the "commission," is established; and be it further

14           **Sec. 2. Members. Resolved:** That the commission consists of  
16 the following members:

18           1. The State Tax Assessor;

20           2. The Director of the State Planning Office;

22           3. The President of the Maine Municipal Association or the  
president's designee;

24           4. Two Senators appointed by the President of the Senate;

26           5. Four Representatives appointed by the Speaker of the  
28 House;

30           6. Two members of the Maine Business Alliance;

32           7. Two members of the United Way; and

34           8. Two members of the Maine County Government Association.

36           The legislative appointments must include members from the 2  
political parties with the highest proportion of representation  
38 in the Legislature. All appointments must be made no later than  
30 days following the effective date of this resolve. The  
40 appointing authorities shall notify the Executive Director of the  
Legislative Council upon making their appointments; and be it  
42 further

44           **Sec. 3. Chair. Resolved:** That the commission shall select a  
chair from among the members at the first meeting; and be it  
46 further

48           **Sec. 4. Study issues. Resolved:** That the commission shall study  
the following issues:

2 1. Development of a single form of taxation to be used by  
the State. The methodology developed may not result in  
4 collection of taxes in an amount greater than the total state tax  
collections of 1995;

6  
8 2. Development of ways to provide dedicated revenues for  
education funding. The commission shall determine the best  
method to recommend;

10  
12 3. Development of legislation that will phase in a tax  
policy over 4 years to reduce fluctuations in Maine's tax  
collection practices; and

14  
16 4. Development of legislation to help local government  
adjust their revenue collection practices while the State  
develops its single tax; and be it further

18  
20 **Sec. 5. Staffing. Resolved:** That the Bureau of Taxation shall  
provide staffing to the commission from existing bureau  
personnel; and be it further

22  
24 **Sec. 6. Compensation. Resolved:** That members are not entitled  
to compensation; and be it further

26  
28 **Sec. 7. Report. Resolved:** That the commission shall submit its  
report, together with any implementing legislation, by January 1,  
1998 to the Second Regular Session of the 118th Legislature.

30  
32 **SUMMARY**

34 This resolve creates a study commission to develop a single  
tax for the State, to suggest ways to fund education, to develop  
legislation to phase in the single tax over 4 years and to help  
36 local governments adjust their revenue collections.