

# MAINE STATE LEGISLATURE

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L.D. 1963

DATE: *March 4, 1998*

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**TAXATION**

Reported by:

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**STATE OF MAINE  
SENATE  
118TH LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 720, L.D. 1963, Bill, "An Act to Require the Bureau of Revenue Services to Report on the Incidence of Tax Burdens to Business Sectors of the State's Economy and to Income Classes of Citizens"

Amend the bill in section 1 in that part designated "\$200." in subsection 1 in the first line (page 1, line 11 in L.D.) by striking out the following: "State Tax Assessor" and inserting in its place the following: 'bureau'

Further amend the bill in section 1 in that part designated "\$200." in subsection 1 in the first paragraph in the next to the last line (page 1, line 13 in L.D.) by inserting after the following: "by" the following: 'July 1, 1999 and by'

Further amend the bill in section 1 in that part designated "\$200." in subsection 1 in the first paragraph in the last line (page 1, line 14 in L.D.) by inserting after the following: "year" the following: 'thereafter'

Further amend the bill in section 1 in that part designated "\$200." in subsection 1 in paragraph A in the 2nd and 3rd lines (page 1, lines 17 and 18 in L.D.) by striking out the following: "the state income tax, the sales tax and the property tax" and inserting in its place the following: 'all state, local and county taxes'

Further amend the bill in section 1 in that part designated "\$200." in subsection 1 by inserting after paragraph B the following:

2           'C. When determining the overall incidence of taxes under  
4           this subsection, the bureau shall reduce the amount of taxes  
            collected by the amount of taxes that are returned directly  
            to taxpayers through tax relief programs.'

6  
8           Further amend the bill in section 1 in that part designated  
            "~~\$200.~~" in subsection 2 in the 3rd line (page 1, line 42 in L.D.)  
10          by striking out the following: "State Tax Assessor" and  
            inserting in its place the following: 'bureau'

12          Further amend the bill by inserting at the end before the  
14          summary the following:

16   **FISCAL NOTE**

18          The Bureau of Revenue Services does not currently have the  
20          economic modeling capability to comply with the reporting  
22          requirements in this bill. The bureau has requested  
24          lease-purchase approval as part of the Governor's proposed  
26          1998-1999 supplemental budget, LD 1950, as amended with Bureau of  
            the Budget changes submitted on January 28, 1998. If this  
            lease-purchase is approved by the Legislature, the Bureau of  
            Revenue Services will be able to comply with these reporting  
            requirements without additional resources.'

28   **SUMMARY**

30          This amendment changes the date of the first revenue  
32          incidence report to July 1, 1999 and requires the Bureau of  
34          Revenue Services, when determining the incidence of taxes, to  
36          subtract the amount of taxes returned directly to taxpayers  
            through tax relief programs from the amount of revenues  
            collected. The amendment also adds a fiscal note to the bill.