

MAINE STATE LEGISLATURE

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L.D. 607

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TAXATION

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**STATE OF MAINE
SENATE
120TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 179, L.D. 607, Bill, "An Act to Amend the Tax Expenditure Review Process"

Amend the bill by striking out the title and substituting the following:

'Resolve, Requiring an Evaluation and Reform of the Tax Expenditure Review Process'

Further amend the bill by striking out everything after the title and before the concept draft summary and inserting in its place the following:

'Sec. 1. Tax expenditure review process. Resolved: That the Department of Administrative and Financial Services, Bureau of Revenue Services, referred to in this resolve as the "bureau," and the Office of Fiscal and Program Review, referred to in this resolve as the "office," shall jointly study the tax expenditure review process established in the Maine Revised Statutes, Title 36, chapter 9. The bureau and the office shall:

1. Review other states. Review the procedures used by other states that review tax expenditures;

2. Tax expenditure review experience in Maine. Research the original purposes of the State's tax expenditure review laws and the historical experience of the Legislature in conducting the required reviews;

3. Need for revision. Identify the current need for and purposes of tax expenditure review and other reports related to taxation matters that are required by law to be submitted to the Legislature;

COMMITTEE AMENDMENT

