

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 467

H.P. 359

House of Representatives, February 4, 2003

**Resolve, To Study the Policies of the Department of Administrative
and Financial Services, Bureau of Revenue Services Regarding Tax
Collection Practices**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative PERRY of Bangor.
Cosponsored by Senator LEMONT of York and
Representatives: DAIGLE of Arundel, DUNLAP of Old Town, McGOWAN of Pittsfield,
RINES of Wiscasset, SIMPSON of Auburn, THOMAS of Orono, Senator: SAWYER of
Penobscot.

2 **Sec. 1. Commission established. Resolved:** That the Commission
to Study the Policies of the Bureau of Revenue Services Regarding
4 Tax Collection, referred to in this resolve as "the commission,"
is established; and be it further

6 **Sec. 2. Commission membership. Resolved:** That the commission
consists of the following 12 members:

8 1. Three members from the Senate, appointed by the
10 President of the Senate;

12 2. Three members from the House of Representatives,
appointed by the Speaker of the House;

14 3. Four members who are tax professionals employed in the
16 private sector, appointed jointly by the President of the Senate
and the Speaker of the House; and

18 4. Two members of the public, appointed jointly by the
20 President of the Senate and the Speaker of the House; and be it
further

22 **Sec. 3. Chairs. Resolved:** That the first-named Senate member
24 is the Senate chair of the commission and the first-named House
member is the House chair of the commission; and be it further;

26 **Sec. 4. Appointments; convening of commission; meetings.**
28 **Resolved:** That all appointments must be made no later than 30
days following the effective date of this resolve. The Executive
30 Director of the Legislative Council must be notified by all
appointing authorities once the selections have been made. The
32 chairs of the commission shall call and convene the first meeting
of the commission no later than 15 days after all appointments
34 are made; and be it further

36 **Sec. 5. Duties. Resolved:** That the commission shall study the
policies and approaches of the Department of Administrative and
38 Financial Services, Bureau of Revenue Services regarding tax
collection practices, review and evaluate the responsibilities of
40 the taxpayer advocate, and assess the need for a tax ombudsman;
and be it further

42 **Sec. 6. Staff assistance. Resolved:** That upon approval of the
44 Legislative Council, the Office of Policy and Legal Analysis
shall provide necessary staffing services to the commission; and
46 be it further

48 **Sec. 7. Compensation. Resolved:** That the members of the
commission who are Legislators are entitled to receive the

2 legislative per diem, as defined in the Maine Revised Statutes,
4 Title 3, section 2, and reimbursement for travel and other
6 necessary expenses for their attendance at authorized meetings of
8 the commission. Other members of the commission who are not
otherwise compensated by their employers or other entities that
they represent are entitled to receive reimbursement of necessary
expenses for their attendance at authorized meetings of the
commission; and be it further

10 **Sec. 8. Report. Resolved:** That the commission shall submit a
12 report that includes its findings and recommendations, including
14 suggested legislation, to the joint standing committee of the
Legislature having jurisdiction over taxation matters and the
Legislative Council by January 2, 2004. The commission is
16 authorized to introduce legislation related to its report to the
First Regular Session of the 122nd Legislature at the time of the
18 submission of its report; and be it further

20 **Sec. 9. Extension. Resolved:** That, if the commission requires
22 a limited extension of time to complete its study and make its
report, it may apply to the Legislative Council, which may grant
an extension; and be it further

24 **Sec. 10. Budget. Resolved:** That the chairs of the commission,
26 with assistance from the commission staff, shall administer the
commission's budget. Within 10 days after its first meeting, the
28 commission shall present a work plan and proposed budget to the
Legislative Council for approval. The commission may not incur
30 expenses that would result in the commission's exceeding its
approved budget.

32 Upon request from the commission, the Executive Director of
34 the Legislative Council or the executive director's designee
shall promptly provide the commission chairs and staff with a
36 status report on the commission's budget, expenditures incurred
and paid and available funds.

38 SUMMARY

40 This resolve establishes the Commission to Study the
42 Policies of the Bureau of Revenue Services Regarding Tax
Collection.