

MAINE STATE LEGISLATURE

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L.D. 746

DATE: 2-5-04

(Filing No. H-672)

**MAJORITY
TAXATION**

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
121ST LEGISLATURE
SECOND SPECIAL SESSION**

COMMITTEE AMENDMENT "A" to H.P. 552, L.D. 746, Bill, "An Act To Adopt a Streamlined Sales and Use Tax Agreement That Allows for Local Option Taxes"

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

'Resolve, Directing the Joint Standing Committee on Taxation To Study the State's Participation in the National Streamlined Sales and Use Tax Agreement and Report Legislation Necessary To Bring the State into Conformity with That Agreement'

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. Study; report. Resolved: That the Joint Standing Committee on Taxation shall study the State's participation in the national Streamlined Sales and Use Tax Agreement. The study must include determining what changes in the State's sales and use tax laws are necessary to conform to the agreement and must analyze the advantages and disadvantages of conformity. The committee shall conduct this study during regularly authorized interim meetings of the committee and may request from the Legislative Council permission for additional meetings, if necessary. The committee shall submit a report to the First Regular Session of the 122nd Legislature by December 1, 2004 recommending whether the State should adopt conforming legislation. If the committee recommends conformity, it shall include in its report legislation necessary to make conforming changes in the State's sales and use tax laws; and be it further

COMMITTEE AMENDMENT

2 **Sec. 2. Staff assistance; technical assistance. Resolved:** That, upon
3 approval by the Legislative Council, the Office of Fiscal and
4 Program Review shall provide necessary staffing services to the
5 Joint Standing Committee on Taxation. The Department of
6 Administrative and Financial Services, Bureau of Revenue Services
7 shall provide technical assistance to the committee.'
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SUMMARY

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13 This amendment replaces the bill and changes it to a
14 resolve. It requires the Joint Standing Committee on Taxation to
15 analyze and study conformity of the State's sales and use tax
16 laws with the national Streamlined Sales and Use Tax Agreement
17 and make a recommendation regarding conformity, including
18 legislation if necessary, to the First Regular Session of the
19 122nd Legislature.

20

FISCAL NOTE REQUIRED
(See attached)

**121st Maine Legislature
Office of Fiscal and Program Review**



LD 746

**An Act To Adopt a Streamlined Sales and Use Tax Agreement That
Allows for Local Option Taxes**

LR 0180(02)

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Current Costs - Legislative Study

Legislative Study

The projected costs to fund the general operating expenses of this study are \$6,210 in fiscal year 2004-05. The Legislature has budgeted \$20,000 in fiscal year 2004-05 for legislative studies. Whether the amount is sufficient to fund all studies will depend on the number of studies authorized by the Legislative Council and the Legislature. The additional costs associated with the Maine Revenue Services providing technical services to the committee will be absorbed utilizing existing budgeted resources.