

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 1094

H.P. 747

House of Representatives, March 1, 2005

An Act To Adopt the Streamlined Sales and Use Tax Agreement

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative LERMAN of Augusta.
Cosponsored by Senators: PERRY of Penobscot, STRIMLING of Cumberland.

2 **Be it enacted by the People of the State of Maine as follows:**

4 **Sec. 1. 36 MRSA c. 227** is enacted to read:

6 **CHAPTER 227**

8 **STREAMLINED SALES AND USE TAX AGREEMENT**

10 **§2201. Adoption of agreement**

12 The State hereby enters into and adopts the Streamlined
14 Sales and Use Tax Agreement as adopted by the member states of
the Streamlined Sales Tax Project November 12, 2002 and amended
through November 16, 2004.

16 **Sec. 2. Report and legislation regarding adoption of the Streamlined**
18 **Sales and Use Tax Agreement.** The Department of Administrative and
20 Financial Services, Bureau of Revenue Services shall prepare for
submission to the Second Regular Session of the 122nd Legislature
a report that:

22 1. Identifies any changes to the Maine Revised Statutes
24 necessitated by the adoption of the Streamlined Sales and Use Tax
Agreement pursuant to the Maine Revised Statutes, Title 36,
chapter 227;

26 2. Identifies the impact of each change made pursuant to
28 subsection 1 on sales and use tax revenue; and

30 3. Identifies and explains any fiscal or policy issues
32 associated with the adoption of the Streamlined Sales and Use Tax
Agreement.

34 The bureau shall submit its report, along with necessary
36 implementing legislation, no later than January 15, 2006.

38 **Sec. 3. Effective date.** That section of this Act that enacts
the Maine Revised Statutes, Title 36, chapter 227 takes effect
40 July 1, 2006.

42 **SUMMARY**

44 This bill adopts the Streamlined Sales and Use Tax Agreement
46 and requires the Department of Administrative and Financial
Services, Bureau of Revenue Services to report to the Second
48 Regular Session of the 122nd Legislature regarding the effect of
adopting the agreement and the legislation necessary to bring the
State into compliance with the agreement.