

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)

M
R.A.S.

1

L.D. 1378

2

Date:

6/13/07

(Filing No. H-571)

3

TAXATION

4

Reproduced and distributed under the direction of the Clerk of the House.

5

STATE OF MAINE

6

HOUSE OF REPRESENTATIVES

7

123RD LEGISLATURE

8

FIRST REGULAR SESSION

9

COMMITTEE AMENDMENT "A" to H.P. 970, L.D. 1378, "Resolve, To Provide
10 Information to Maine Citizens Regarding Maine's Tax Laws"

11

Amend the resolve by striking out everything after the title and before the summary
12 and inserting the following:

13

'Sec. 1. Taxpayer information. Resolved: That the State Tax Assessor shall
14 develop and make available to taxpayers in a format that can be easily understood by the
15 average citizen the following information:

16

1. A simple description of the provisions of the State's tax laws that are most likely
17 to apply to the average citizen;

18

2. Data and graphical representations of current and historical revenue collections by
19 the State;

20

3. Comparisons of the major components of the State's tax structure with those of
21 other states, including rates, exemptions, credits and administrative procedures, to the
22 extent such information is available; and

23

4. A summary of major changes to the State's tax structure after each regular session
24 of the 123rd Legislature in the format of a brochure that is made available to inform
25 citizens of such changes.

26

The assessor may meet the requirements of this section by making the required
27 information available on the bureau's website. If any of the information required by this
28 section is available on other websites, the assessor may meet the requirements of this
29 subsection by links to the other sites; and be it further

30

Sec. 2. Appropriations and allocations. Resolved: That the following
31 appropriations and allocations are made.

32

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

33

Revenue Services - Bureau of 0002

COMMITTEE AMENDMENT

RMS

COMMITTEE AMENDMENT "A" to H.P. 970, L.D. 1378

1 Initiative: Provides funds for one Tax Division Assistant Executive position to coordinate
2 the additional public information efforts to provide the required taxpayer information.

3	GENERAL FUND	2007-08	2008-09
4	POSITIONS - LEGISLATIVE COUNT	1.000	1.000
5	Personal Services	\$58,086	\$82,109
6	All Other	\$10,534	\$7,334
7			
8	GENERAL FUND TOTAL	<u>\$68,620</u>	<u>\$89,443</u>
9	,		

10 **SUMMARY**

11 This amendment replaces the resolve with language that requires the State Tax
12 Assessor to make available to citizens certain information regarding the State's tax
13 structure and recent legislative changes to the tax structure.

14 **FISCAL NOTE REQUIRED**
15 **(See attached)**

COMMITTEE AMENDMENT



123rd MAINE LEGISLATURE

LD 1378

LR 535(02)

Resolve, To Provide Information to Maine Citizens Regarding Maine's Tax Laws

Fiscal Note for Bill as Amended by Committee Amendment "A "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	2007-08	2008-09	Projections 2009-10	Projections 2010-11
Net Cost (Savings)				
General Fund	\$68,620	\$89,443	\$93,549	\$97,860
Appropriations/Allocations				
General Fund	\$68,620	\$89,443	\$93,549	\$97,860

Fiscal Detail and Notes

This bill includes General Fund appropriations of \$68,620 in fiscal year 2007-08 and \$89,443 in fiscal year 2008-09 for one Tax Division Assistant Executive position to coordinate the additional public information efforts to provide the required taxpayer information.