



## **123rd MAINE LEGISLATURE**

## FIRST REGULAR SESSION-2007

**Legislative Document** 

No. 1378

## H.P. 970

House of Representatives, March 13, 2007

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

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. Mac Jailand MILLICENT M. MacFARLAND Clerk

Presented by Representative RAND of Portland. Cosponsored by Senator STRIMLING of Cumberland and Representatives: ADAMS of Portland, CHASE of Wells, CLARK of Millinocket, KNIGHT of Livermore Falls, PILON of Saco, PIOTTI of Unity, WATSON of Bath. 1 Sec. 1. Information regarding Maine taxes. Resolved: That the State Tax 2 Assessor shall prepare a pamphlet entitled "The Guide to Maine's Taxes" to be 3 distributed to Maine households.

- 4 The following information must be included in the pamphlet:
- 5 **1. Sales taxes.** Sales tax information, including the following:
- 6 A. The goods and services subject to sales tax in Maine and other states; and
- B. The names of localities that impose a local option sales tax and the rate of thattax;

9 **2. Income taxes.** A comparison between Maine and other states, including all the 10 states in New England, of the rates of income tax and the amount of income at which 11 those rates are imposed;

3. Meals and lodging taxes. A comparison of the rates of tax imposed on prepared
foods and temporary lodging between Maine, other New England states and other states
that are dependent on tourism for a large percentage of their economies, including, but
not limited to, Florida, North Carolina, South Carolina and New York;

4. Corporate taxes. A comparison between Maine and other states, including all the
states in New England, of the rates of corporate income tax and the amount of income at
which those rates are imposed; and

5. Revenue source. The category and percentage of revenue raised by state and local government from taxes imposed on the average household in Maine, including the revenue raised from income tax, sales tax and property tax and a comparison of the sources of this revenue to other New England states and other states that are dependent on tourism for a large percentage of their economies, including, but not limited to, Florida, North Carolina, South Carolina and New York.

The assessor shall compile the information required by this section and mail it to every Maine household no later than December 1, 2007.

## SUMMARY

27

This resolve requires the State Tax Assessor to compile and mail to all households in Maine information regarding income, sales, meals and lodging, corporate and property taxes as these taxes are imposed in Maine and other states

30 taxes as those taxes are imposed in Maine and other states.