

MAINE STATE LEGISLATURE

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Date: 4/9/9

TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
124TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 30, L.D. 35, Bill, "An Act To Require Municipalities To Enforce the Collection of the State Excise Tax on Motor Vehicles, Aircraft and Watercraft Owned by Maine Residents and Registered outside the State"

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

'Resolve, Directing the State Tax Assessor To Work with Local Law Enforcement Agencies To Improve Tax Collection and Enforcement along the Border of the State'

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

'Sec. 1. State Tax Assessor to work with municipal and county officials and law enforcement agencies. Resolved: That the State Tax Assessor shall work with municipal and county officials and law enforcement agencies in areas close to the border with New Hampshire to identify residents of the State who register vehicles, aircraft or watercraft in another state to avoid paying excise taxes in the State and otherwise avoid state income and sales tax. The assessor shall submit a report to the joint standing committee of the Legislature having jurisdiction over taxation matters by January 15, 2011 describing activities conducted pursuant to this resolve and reporting the amount of revenue collected as a result of those activities. The committee may submit legislation to the First Regular Session of the 125th Legislature related to the report.'

R. S.

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SUMMARY

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This amendment directs the State Tax Assessor to work with municipal and county officials and law enforcement agencies close to the New Hampshire border to identify residents of the State who register vehicles, aircraft or watercraft in another state to avoid paying excise taxes in the State and otherwise avoid state income and sales tax.

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FISCAL NOTE REQUIRED

(See attached)



124th MAINE LEGISLATURE

LD 35

LR 185(02)

An Act To Require Municipalities To Enforce the Collection of the State Excise Tax on Motor Vehicles, Aircraft and Watercraft Owned by Maine Residents and Registered outside the State

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

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Minor revenue increase - General Fund

Minor revenue increase - Highway Fund

Fiscal Detail and Notes

This legislation could result in minor increases in General Fund and Highway Fund revenues related to registrations of vehicles, aircraft and watercraft.