

Date: 5/2019

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L.D. 950 (Filing No. H-**334**)

TAXATION

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

STATE OF MAINE

HOUSE OF REPRESENTATIVES

124TH LEGISLATURE

FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 653, L.D. 950, Bill, "An Act To Amend the Maine Estate Tax"

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

12 'Resolve, Related to the Maine Estate Tax'

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

'Sec. 1. Procedures for discharge of liability of personal representative. Resolved: That the Department of Administrative and Financial Services, Bureau of Revenue Services shall make available a form for a personal representative to request a certificate of discharge of personal liability under the Maine Revised Statutes, Title 36, section 4066 and shall make the form and an explanation of the discharge process available on a publicly accessible website and through other available means; and be it further

Sec. 2. Review federal requirements for discharge of liability. Resolved: That the Department of Administrative and Financial Services, Bureau of Revenue Services shall review procedures under the United States Internal Revenue Code for the discharge of personal liability of a personal representative under the federal estate tax and report to the Joint Standing Committee on Taxation by January 15, 2010 identifying those requirements and procedures and the ways in which they differ from requirements and procedures in this State; and be it further

Sec. 3. Legislation. Resolved: That the Joint Standing Committee on Taxation may submit legislation to the Second Regular Session of the 124th Legislature related to the report provided under section 2 or to address changes to the estate tax determined to be necessary as the result of any changes to the federal estate tax.'

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COMMITTEE AMENDMENT

COMMITTEE AMENDMENT " H" to H.P. 653, L.D. 950

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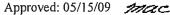
SUMMARY

This amendment replaces the bill with a resolve directing the Department of Administrative and Financial Services, Bureau of Revenue Services to make available forms and explanatory materials related to the discharge of personal liability of personal representatives under the estate tax and to submit a report to the Joint Standing Committee on Taxation related to federal discharge of liability requirements and procedures. The resolve also authorizes the committee to submit related legislation to the Second Regular Session of the 124th Legislature.

FISCAL NOTE REQUIRED (See attached)

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COMMITTEE AMENDMENT





124th MAINE LEGISLATURE

LD 950

LR 1680(02)

An Act To Amend the Maine Estate Tax

Fiscal Note for Bill as Amended by Committee Amendment "A" Committee: Taxation Fiscal Note Required: Yes

Fiscal Note

Minor cost increase - General Fund

Fiscal Detail and Notes

The additional costs to Maine Revenue Services associated with providing a form for an estate's personal representative to request a certificate of discharge of personal liability and other administrative duties can be absorbed within existing budgeted resources.