

MAINE STATE LEGISLATURE

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TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 775, L.D. 1120, Bill, "An Act To
Require a Review of Certain Changes in the Application of the Sales and Use Tax Law"

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

**'Resolve, Relating To Review of Certain Changes in the Application of the Sales and
Use Tax Law'**

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

'Sec. 1. Consultation. Resolved: That before the Department of Administrative
and Financial Services, Bureau of Revenue Services implements a significant change in
policy, practice or interpretation of the sales and use tax law that would result in
additional revenue, it shall consult with the Office of the Attorney General prior to
implementing that change to determine if the change represents a policy shift that ought
to be reviewed by the appropriate legislative committee of oversight. The Office of the
Attorney General shall provide information periodically to the joint standing committee
of the Legislature having jurisdiction over taxation matters regarding the consultation
process and, consistent with attorney-client privilege and any other legal privilege and
legal confidentiality requirements, provide a brief summary of the issues for which a
consultation was sought and the results of the consultation; and be it further

Sec. 2. Repeal. Resolved: That this resolve is repealed 5 years following the
effective date of this resolve.'

SUMMARY

This amendment changes the bill to a resolve directing the Department of
Administrative and Financial Services, Bureau of Revenue Services to consult with the
Office of the Attorney General before implementing a significant change in policy,
practice or interpretation of the sales and use tax law that would result in additional
revenue to determine if the change represents a policy shift that ought to be reviewed by
the appropriate legislative committee of oversight.

COMMITTEE AMENDMENT



Approved: 05/25/09 *mac*

124th MAINE LEGISLATURE

LD 1120

LR 1243(02)

An Act To Require a Review of Certain Changes in the Application of the Sales and Use Tax Law

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

Requiring the State Tax Assessor to consult with the office of the Attorney General before implementing a significant change in policy or practice of the Maine Revenue Services regarding sales and use tax law that increases revenue can be absorbed within existing budgeted resources.