

# MAINE STATE LEGISLATURE

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# 124th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2009

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Legislative Document

No. 1120

H.P. 775

House of Representatives, March 20, 2009

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

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative CHASE of Wells.  
Cosponsored by Senator NASS of York and  
Representatives: BRYANT of Windham, CROCKETT of Bethel, PILON of Saco.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §112, sub-§1**, as repealed and replaced by PL 1999, c. 127, Pt.  
3 A, §47, is amended to read:

4 **1. General powers and duties.** The assessor shall administer and enforce the tax  
5 laws enacted under this Title and under Title 29-A, and may adopt rules and require such  
6 information to be reported as necessary. The assessor may investigate, enforce and  
7 prosecute activities defined as crimes in this Title and in Title 17-A, sections 358, 751  
8 and 903. The assessor shall provide, at the time of issuance, to one or more entities that  
9 publish a monthly state tax service all rules, bulletins, taxpayer notices or alerts, notices  
10 of rulemaking, any other taxpayer information issued by the assessor, and all substantive  
11 amendments or modifications of the same, for publication by that entity or entities. When  
12 a significant change has occurred in bureau policy or practice or in the interpretation by  
13 the bureau of any law, rule or instruction bulletin, the assessor shall, within 60 days of the  
14 change, provide to the same publishing entity or entities written notice, suitable for  
15 publication, of the change.

16 If the significant change in policy, practice or interpretation of the sales and use tax law  
17 will result in additional revenue, prior to implementing the change the assessor shall  
18 submit a report to the joint standing committee of the Legislature having jurisdiction over  
19 taxation matters regarding the change, the rationale for the change and the effect of the  
20 change on revenue. In response to that report, the joint standing committee of the  
21 Legislature having jurisdiction over taxation matters may report out legislation reversing  
22 or modifying the change in policy, practice or interpretation.

23 **SUMMARY**

24 This bill requires the State Tax Assessor to report to the joint standing committee of  
25 the Legislature having jurisdiction over taxation matters any change in policy or practice  
26 of the Bureau of Revenue Services regarding the sales and use tax if that change will  
27 result in additional revenue. The joint standing committee is authorized to report out  
28 legislation reversing or modifying the change.