

# MAINE STATE LEGISLATURE

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Date: 4/20/11

L.D. 451  
(Filing No. H-112)

Minority  
TAXATION

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
125TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 344, L.D. 451, "Resolve, To Study Adoption of the Streamlined Sales and Use Tax Agreement"

Amend the resolve in section 1 by striking out all of the last paragraph (page 1, lines 13 to 16 in L.D.) and inserting the following:

The bureau shall submit its report, along with different proposals for legislation that conforms the State's sales and use tax laws with the Streamlined Sales and Use Tax Agreement, to the Joint Standing Committee on Taxation no later than January 15, 2012. The Joint Standing Committee on Taxation may submit a bill relating to the subject matter of the report to the Second Regular Session of the 125th Legislature.'

SUMMARY

This amendment changes the resolve by removing the requirement that the legislation proposed by the Department of Administrative and Financial Services, Bureau of Revenue Services conform the State's sales and use tax laws with the Streamlined Sales and Use Tax Agreement in a manner that maintains the State's current laws as much as possible. Instead this amendment requires the bureau to offer different proposals for legislation. The amendment authorizes the Joint Standing Committee on Taxation to submit a bill to the Second Regular Session of the 125th Legislature on the report's subject matter.

FISCAL NOTE REQUIRED  
(See Attached)

COMMITTEE AMENDMENT



Approved: 04/04/11 *MAC*

# 125th MAINE LEGISLATURE

LD 451

LR 105(02)

**Resolve, To Study Adoption of the Streamlined Sales and Use Tax Agreement**

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

**Committee: Taxation**

**Fiscal Note Required: Yes**

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## Fiscal Note

Minor cost increase - General Fund

### Fiscal Detail and Notes

Any additional costs to the Bureau of Revenue Services to study and report on provisions needed to conform Maine law to the Streamlined Sales and Use Tax Agreement and to propose alternatives for legislation can be absorbed within existing budgeted resources.