

MAINE STATE LEGISLATURE

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125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 451

H.P. 344

House of Representatives, February 10, 2011

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

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Clerk

Presented by Representative DILL of Cape Elizabeth.
Cosponsored by Representative FLEMINGS of Bar Harbor, Senator WOODBURY of Cumberland and Representatives: BERRY of Bowdoinham, CROCKETT of Bethel, PILON of Saco, Senator: BLISS of Cumberland.

1 **Sec. 1. Report and legislation regarding Streamlined Sales and Use Tax**
2 **Agreement. Resolved:** That the Department of Administrative and Financial
3 Services, Bureau of Revenue Services shall prepare for submission to the Second Regular
4 Session of the 125th Legislature a report that:

5 1. Identifies any changes to the Maine Revised Statutes that are needed in order to
6 conform the State's laws to the Streamlined Sales and Use Tax Agreement, which is an
7 effort of state governments, with input from local governments and the private sector, to
8 simplify and modernize sales and use tax collection and administration, and the options
9 available to provide conformity;

10 2. Identifies the impact of each option identified pursuant to subsection 1; and

11 3. Identifies and explains any fiscal and policy issues associated with conformity
12 with the Streamlined Sales and Use Tax Agreement.

13 The bureau shall submit its report, along with proposed legislation conforming the
14 State's sales and use tax laws with the Streamlined Sales and Use Tax Agreement in a
15 manner that, as nearly as possible, maintains the State's current sales and use tax laws, to
16 the Joint Standing Committee on Taxation no later than January 15, 2012.

17 **SUMMARY**

18 This resolve directs the Department of Administrative and Financial Services, Bureau
19 of Revenue Services to identify changes in the sales and use tax laws necessary to
20 conform to the Streamlined Sales and Use Tax Agreement and to submit its report and
21 proposed legislation to the Joint Standing Committee on Taxation by January 15, 2012.