

# MAINE STATE LEGISLATURE

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SMG  
R. O. S.

L.D. 590

Date: 6-3-11

(Filing No. H-496)

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

HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 448,  
L.D. 590, Bill, "An Act To Require Review of Certain Changes to Sales Tax Policy  
Application or Practice prior to Implementation"

Amend the amendment in section 1 in subsection 4 in the 3rd line (page 1, line 20 in  
amendment) by inserting after the following: "only if" the following: 'the law imposing  
the tax had been in effect for more than 90 days when the tax was first due and'

Amend the amendment in section 1 in subsection 4 in paragraph B in the 2nd line  
(page 1, line 25 in amendment) by inserting after the following: "taxpayer," the  
following: 'or'

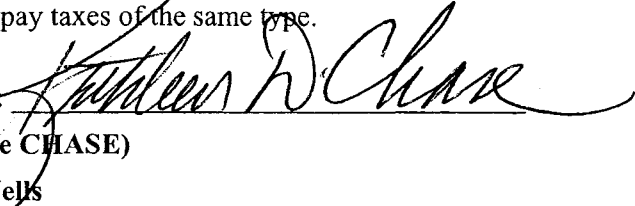
Amend the amendment in section 1 in subsection 4 by striking out all of paragraphs C  
and D (page 1, lines 26 to 30 in amendment) and inserting the following:

'C. An underpayment or nonpayment of taxes when at least a majority of taxpayers  
currently pay taxes on the same types of sales or uses or the taxpayer has previously  
demonstrated awareness of the obligation to pay the tax.'

SUMMARY

This amendment provides that the State Tax Assessor may assess a taxpayer  
additional sales and use tax only if the law imposing the tax has been in effect for more  
than 90 days and permits an additional assessment if a majority, rather than 80%, of  
taxpayers currently pay taxes of the same type.

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