

# MAINE STATE LEGISLATURE

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# 126th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2013

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Legislative Document

No. 815

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H.P. 566

House of Representatives, March 5, 2013

### An Act To Tax Political Action Committees

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative HAYES of Buckfield.

Cosponsored by Representative: GOODE of Bangor, Senator: VALENTINO of York.

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

2 **Sec. 1. 36 MRSA c. 723** is enacted to read:

3 **CHAPTER 723**

4 **POLITICAL ACTION COMMITTEES**

5 **§4951. Tax on political action committees**

6 **1. Imposition of tax.** A tax is imposed on a political action committee as defined in  
7 Title 21-A, section 1052, subsection 5, equal to 5% of the amount contributed to the  
8 political action committee.

9 **2. Reporting; payment.** A political action committee that receives contributions, as  
10 defined in Title 21-A, section 1052, subsection 3, shall file with the State Tax Assessor an  
11 initial report at the time of the committee's registration and reports at the same times as  
12 campaign finance reports are required to be filed with the Commission on Governmental  
13 Ethics and Election Practices under Title 21-A, section 1059. A report must indicate the  
14 total amount of contributions received by the political action committee since the  
15 previous report and include payment of the tax imposed under subsection 1.

16 **3. Coordination.** The State Tax Assessor shall coordinate with the Commission on  
17 Governmental Ethics and Election Practices to permit political action committees to pay  
18 the tax required under this section in conjunction with reports required under Title 21-A,  
19 section 1059.

20 **SUMMARY**

21 This bill imposes a tax on political action committees equal to 5% of the amount  
22 contributed to the committees. The tax must be reported and may be paid by political  
23 action committees at the same time as campaign reports under the election laws.