

# MAINE STATE LEGISLATURE

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# 131st MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2023

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Legislative Document

No. 1855

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H.P. 1185

House of Representatives, May 2, 2023

**Resolve, Directing the Office of Tax Policy to Study Maine's Mining  
Excise Tax**

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Reference to the Committee on Taxation suggested and ordered printed.

  
ROBERT B. HUNT  
Clerk

Presented by Representative PERRY of Bangor. (GOVERNOR'S BILL)

1 **Sec. 1. Office of Tax Policy to study State's mining excise tax; report.**  
2 **Resolved:** That the Department of Administrative and Financial Services, Bureau of  
3 Revenue Services, Office of Tax Policy shall examine and evaluate the State's taxation of  
4 metallic mineral mining business activity, including the mining excise tax, and shall review  
5 mining taxes and fees from other states, including severance taxes, excise taxes, extraction  
6 fees and royalties and corresponding potential uses of collected revenue, and consult with  
7 national mining tax experts as appropriate. No later than January 15, 2024, the Office of  
8 Tax Policy shall submit a report to the Joint Standing Committee on Taxation that includes  
9 its findings and recommendations, including suggested legislation, that are consistent with  
10 the policy and purposes in the Maine Revised Statutes, Title 36, section 2853.

11 **SUMMARY**

12 This resolve directs the Department of Administrative and Financial Services, Bureau  
13 of Revenue Services, Office of Tax Policy to examine and evaluate the State's taxation of  
14 metallic mineral mining business activity and to report to the Joint Standing Committee on  
15 Taxation with its findings and recommendations.