

MAINE STATE LEGISLATURE

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STATE OF MAINE

N I N E T Y - N I N T H L E G I S L A T U R E

Legislative Document

No. 189

H. P. 131

House of Representatives, January 28, 1959.

Referred to the Committee on Appropriations and Financial Affairs, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Miss Cormier of Rumford.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-NINE

RESOLVE, Creating a Tax Policy Advisory Committee.

Emergency preamble. Whereas, acts and resolves do not become effective until 90 days after the Legislature adjourns unless enacted as emergencies; and

Whereas, it is necessary that the state and municipal tax structure be such as to lead individuals and industries to remain within this State, and to encourage others to establish business and residences here; and

Whereas, there has been no comprehensive review by this State of the sources of tax revenues of the State and its municipalities since 1934; and

Whereas, revenue needs of the State and municipalities, and the sources from which those needs can be met have undergone great change since that time; and

Whereas, it is therefore desirable that the tax structure of this State and its municipalities be studied and reviewed to ascertain whether it meets the tests of stability and equity, and gives proper economic incentive to the greater productivity of the citizens and business enterprises of this State, with a steady and adequate provision of revenue for sound and essential purposes of government; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine, and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore, be it

Tax Policy Advisory Committee created. Resolved: That a Tax Policy Advisory Committee be, and hereby is, created to review the state and municipal

tax structure of this State to determine the most equitable tax sources which can be utilized to finance expenditures of the State and municipalities; and be it further

Resolved: That the committee shall consist of not less than 7 nor more than 10 members who are citizens of Maine: one member to be appointed by the President of the Senate, one member to be appointed by the Speaker of the House and the others to be appointed by the Governor. Vacancies shall be filled by the appointing authority. The Governor shall designate a chairman, pro tem, and the committee shall choose a chairman; and be it further

Resolved: That members of the committee shall serve without salary, but shall be reimbursed for necessary travel and other expenses incurred in the performance of their duties; and be it further

Resolved: That the committee be authorized and directed to contract for professional assistance to aid in carrying out the purposes of this resolve, and to employ necessary clerical assistance and procure necessary supplies; and be it further

Resolved: That obligations incurred pursuant to this resolve shall be paid upon written approval of the chairman of the committee, or of one to whom he may designate authority in writing; and be it further

Resolved: That the committee shall have the power to summon witnesses and require the production of books and records and the giving of testimony; and be it further

Resolved: That the committee shall have access to all information contained in any department or agency of the State and any county or municipality of the State, and it shall be the duty of such department, agency, county and municipality upon request to furnish all available information to the committee; and be it further

Resolved: That at the conclusion of its review, and not later than October 1, 1960, the committee shall file its report with the Governor, together with recommendations for legislation believed necessary to correct any inequalities in existing method of procuring state and municipal tax revenue. Such report shall contain a separate study of taxation of property in the unorganized areas of the State, with recommendations with respect thereto. The committee shall procure the printing of such report in reasonable quantity for public distribution; and be it further

Resolved: That there be appropriated from the Unappropriated Surplus of the General Fund the sum of \$50,000 to carry out the purposes of this resolve. Such appropriation shall not lapse but shall remain a continuing carrying account until the purposes of this resolve have been accomplished.

Emergency clause. In view of the emergency cited in the preamble, this resolve shall take effect when approved.

STATEMENT OF FACTS

The purpose of this resolve is to review the state and municipal tax structure of this State to determine the most equitable tax sources which can be utilized to finance expenditures of the State and municipalities.