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## **An Act To Provide Equity for the Penobscot Nation in the Return of Tax Revenue**

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

**Sec. 1. 36 MRSA §1815-A** is enacted to read:

### **§ 1815-A. Tax from sales occurring on Penobscot Indian Island Reservation**

**1. Penobscot Sales Tax Fund.** The Penobscot Sales Tax Fund, referred to in this section as "the fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Penobscot Nation pursuant to subsections 2 and 3.

**2. Monthly transfer.** By the 20th day of each month, the assessor shall notify the State Controller and the Treasurer of State of the amount of revenue attributable to the tax collected under this Part in the previous month on sales occurring on the Penobscot Indian Island Reservation reduced by the transfer to the Local Government Fund required by Title 30-A, section 5681. When notified by the assessor, the State Controller shall transfer that amount to the Penobscot Sales Tax Fund.

**3. Monthly payment.** By the end of each month, the Treasurer of State shall make payments to the Penobscot Nation from the Penobscot Sales Tax Fund equal to the amounts transferred into the fund.

### **SUMMARY**

This bill returns sales tax revenues generated on the Penobscot Indian Island Reservation to the Penobscot Nation in the same way as the law currently returns sales tax revenues generated on the Passamaquoddy reservation at Pleasant Point and Indian Township to the Passamaquoddy Tribe.