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An Act To Require a Review of Certain Changes in the Application of the Sales and Use Tax Law

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

Sec. 1. 36 MRSA §112, sub-§1, as repealed and replaced by PL 1999, c. 127, Pt. A, §47, is amended to read:

1. General powers and duties. The assessor shall administer and enforce the tax laws enacted under this Title and under Title 29-A, and may adopt rules and require such information to be reported as necessary. The assessor may investigate, enforce and prosecute activities defined as crimes in this Title and in Title 17-A, sections 358, 751 and 903. The assessor shall provide, at the time of issuance, to one or more entities that publish a monthly state tax service all rules, bulletins, taxpayer notices or alerts, notices of rulemaking, any other taxpayer information issued by the assessor, and all substantive amendments or modifications of the same, for publication by that entity or entities. When a significant change has occurred in bureau policy or practice or in the interpretation by the bureau of any law, rule or instruction bulletin, the assessor shall, within 60 days of the change, provide to the same publishing entity or entities written notice, suitable for publication, of the change.

If the significant change in policy, practice or interpretation of the sales and use tax law will result in additional revenue, prior to implementing the change the assessor shall submit a report to the joint standing committee of the Legislature having jurisdiction over taxation matters regarding the change, the rationale for the change and the effect of the change on revenue. In response to that report, the joint standing committee of the Legislature having jurisdiction over taxation matters may report out legislation reversing or modifying the change in policy, practice or interpretation.

SUMMARY

This bill requires the State Tax Assessor to report to the joint standing committee of the Legislature having jurisdiction over taxation matters any change in policy or practice of the Bureau of Revenue Services regarding the sales and use tax if that change will result in additional revenue. The joint standing committee is authorized to report out legislation reversing or modifying the change.