

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill by striking out the title and substituting the following:

**'Resolve, Relating To Review of Certain Changes
in the Application of the Sales and Use Tax Law'**

Amend the bill by striking out everything after the title and before the summary and inserting the following:

'Sec. 1 Consultation. Resolved: That before the Department of Administrative and Financial Services, Bureau of Revenue Services implements a significant change in policy, practice or interpretation of the sales and use tax law that would result in additional revenue, it shall consult with the Office of the Attorney General prior to implementing that change to determine if the change represents a policy shift that ought to be reviewed by the appropriate legislative committee of oversight. The Office of the Attorney General shall provide information periodically to the joint standing committee of the Legislature having jurisdiction over taxation matters regarding the consultation process and, consistent with attorney-client privilege and any other legal privilege and legal confidentiality requirements, provide a brief summary of the issues for which a consultation was sought and the results of the consultation; and be it further

Sec. 2 Repeal. Resolved: That this resolve is repealed 5 years following the effective date of this resolve.'

SUMMARY

This amendment changes the bill to a resolve directing the Department of Administrative and Financial Services, Bureau of Revenue Services to consult with the Office of the Attorney General before implementing a significant change in policy, practice or interpretation of the sales and use tax law that would result in additional revenue to determine if the change represents a policy shift that ought to be reviewed by the appropriate legislative committee of oversight.