

125th MAINE LEGISLATURE

LD 1371

LR 1212(05)

An Act To Promote Fair and Efficient Resolutions in Tax Disputes

Fiscal Note for Bill as Engrossed with: C "A" (H-629) H "A" (H-660) to C "A" (H-629) Committee: Taxation

Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
Net Cost (Savings) General Fund	\$0	(\$15,000)	(\$15,000)	(\$15,000)
Revenue General Fund	\$0	\$15,000	\$15,000	\$15,000

Fiscal Detail and Notes

The bill requires the Department of the Attorney General and Maine Revenue Services to absorb the costs of implementing this bill, which Maine Revenue Services has estimated would require the equivalent of one-quarter of a position at a cost of approximately \$35,000 per year. The bill prohibits the creation of any new positions within these agencies to implement its provisions.

It is anticipated that petitioner fees will increase revenue to the General Fund by an estimated \$15,000 per year beginning in fiscal year 2012-13.