



125th MAINE LEGISLATURE

LD 1750

LR 2549(02)

An Act To Create the Maine Board of Tax Appeals

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
Net Cost (Savings)				
General Fund	\$0	\$0	\$0	\$0
Appropriations/Allocations				
General Fund	\$0	\$0	\$0	\$0
Other Special Revenue Funds	\$0	\$45,000	\$45,000	\$45,000
Revenue				
Other Special Revenue Funds	\$0	\$45,000	\$45,000	\$45,000

Fiscal Detail and Notes

The bill eliminates the Independent Appeals Office within Maine Revenue Services, Department of Administrative and Financial Services and creates the Maine Board of Tax Appeals, a 3-member board still within the Department of Administrative and Financial Services. The board will begin to receive appeals on November 1, 2012 and will begin to consider appeals on January 1, 2013. The bill includes appropriations of \$421,783 beginning in fiscal year 2012-13 to the Maine Board of Tax Appeals for 4 positions and related costs and corresponding deappropriations of the same amount to Maine Revenue Services for elimination of 4 positions. It also includes an allocation of \$45,000 annually beginning in fiscal year 2012-13 to allow expenditure of a new \$150 processing fee for each petition that proceeds to an appeals conference.

The financial impact of these changes on the Judicial Department will depend of the number and complexity of cases that end up in court compared to the current appeals process and can not be estimated at this time.