Resolve, Establishing the Commission To Study Fair, Equitable and Competitive Tax Policy for Maine's Working Families and Small Businesses

(EMERGENCY)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.
Reference to the Committee on Taxation suggested and ordered printed.

Presented by Representative FECTEAU of Biddeford.
Cosponsored by President JACKSON of Aroostook and Representatives: CARNEY of Cape Elizabeth, CLOUTIER of Lewiston, CROCKETT of Portland, DOORE of Augusta, JORGENSEN of Portland, MEYER of Eliot, TEPLER of Topsham, TIPPING of Orono.
Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, this resolve establishes the Commission To Study Fair, Equitable and Competitive Tax Policy for Maine's Working Families and Small Businesses; and

Whereas, the study must be initiated before the 90-day period expires in order that the study may be completed and a report submitted in time for submission to the next legislative session; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore, be it


Sec. 2. Commission membership. Resolved: That the commission consists of 11 members appointed as follows:

1. Three members of the Senate appointed by the President of the Senate, including a member from each of the 2 parties holding the largest number of seats in the Legislature;

2. Three members of the House of Representatives appointed by the Speaker of the House, including a member from each of the 2 parties holding the largest number of seats in the Legislature;

3. One member representing the Office of the Governor, appointed by the Governor;

4. One public member representing the interests of small businesses and one public member representing the interests of working families, appointed by the President of the Senate; and

5. One public member representing the interests of small businesses and one public member representing the interests of working families, appointed by the Speaker of the House.

Sec. 3. Chairs. Resolved: That the first-named Senate member is the Senate chair and the first-named House of Representatives member is the House chair of the commission.

Sec. 4. Appointments; convening of commission. Resolved: That all appointments must be made no later than 30 days following the effective date of this resolve. The appointing authorities shall notify the Executive Director of the Legislative Council once all appointments have been completed. After appointment of all members, the chairs shall call and convene the first meeting of the commission. If 30 days or more after the effective date of this resolve a majority of but not all appointments have been
made, the chairs may request authority and the Legislative Council may grant authority
for the commission to meet and conduct its business.

Sec. 5. Duties. Resolved: That the commission shall study issues associated with
the impacts of tax policy on the State's working families and small businesses and shall
develop recommendations designed to ensure that the tax policy of the State is fair and
equitable, while ensuring the State remains competitive. In examining the issues, the
commission shall consider measures designed to level the playing field for small
businesses and to aid entrepreneurs and the importance to working families and
businesses of adequately funding important government services, such as aid to local
services, education, infrastructure and affordable health care and propose measures that
ensure these services are adequately funded. The commission shall also evaluate the
direct impact of any proposed tax changes on after-tax income by income decile.

Sec. 6. Staff assistance. Resolved: That the Legislative Council shall provide
necessary staffing services to the commission, except that Legislative Council staff
support is not authorized when the Legislature is in regular or special session.

Sec. 7. Provision of information to commission. The Department of
Administrative and Financial Services, Maine Revenue Services, shall provide to the
commission data consistent with the restrictions set forth in the Maine Revised Statutes,
Title 36, section 191 that is requested by the commission.

Sec. 8. Report. Resolved: That, no later than November 4, 2020, the
commission shall submit a report that includes its findings and recommendations,
including suggested legislation, for presentation to the First Regular Session of the 130th
Legislature.

Emergency clause. In view of the emergency cited in the preamble, this
legislation takes effect when approved.

SUMMARY

This resolve establishes the Commission To Study Fair, Equitable and Competitive
Tax Policy for Maine's Working Families and Small Businesses and directs the
commission, no later than November 4, 2020, to submit a report, including suggested
legislation, for presentation to the First Regular Session of the 130th Legislature.