



129th MAINE LEGISLATURE

SECOND REGULAR SESSION-2020

Legislative Document

No. 1929

H.P. 1373

House of Representatives, January 8, 2020

**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.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative FECTION 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.

1 **Emergency preamble. Whereas,** acts and resolves of the Legislature do not
2 become effective until 90 days after adjournment unless enacted as emergencies; and

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

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

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

12 **Sec. 1. Commission established. Resolved:** That the Commission To Study
13 Fair, Equitable and Competitive Tax Policy for Maine's Working Families and Small
14 Businesses, referred to in this resolve as "the commission," is established.

15 **Sec. 2. Commission membership. Resolved:** That the commission consists of
16 11 members appointed as follows:

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

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

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

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

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

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

32 **Sec. 4. Appointments; convening of commission. Resolved:** That all
33 appointments must be made no later than 30 days following the effective date of this
34 resolve. The appointing authorities shall notify the Executive Director of the Legislative
35 Council once all appointments have been completed. After appointment of all members,
36 the chairs shall call and convene the first meeting of the commission. If 30 days or more
37 after the effective date of this resolve a majority of but not all appointments have been

1 made, the chairs may request authority and the Legislative Council may grant authority
2 for the commission to meet and conduct its business.

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

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

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

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

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

26 SUMMARY

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