

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, Directing the Bureau of Revenue Services To
Convene a Study Group on Excise Tax Enforcement'**

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

'Sec. 1 Study group. Resolved: That the Department of Administrative and Financial Services, Bureau of Revenue Services shall convene a study group to explore opportunities for more effective enforcement of motor vehicle and watercraft excise taxes. When choosing members of the study group, the bureau must invite participation from the Department of the Secretary of State, Bureau of Motor Vehicles, the Department of Inland Fisheries and Wildlife, representatives of municipal government and groups representing motor vehicle and watercraft dealers; and be it further

Sec. 2 Study and recommendations. Resolved: That the study group under section 1 shall review the extent of evasion of the motor vehicle and watercraft excise taxes, especially in border areas of the State, and identify strategies to decrease the extent of evasion. The study group shall report its findings and any recommendations to the Joint Standing Committee on Taxation by January 15, 2008. The committee may submit legislation to the Second Regular Session of the 123rd Legislature relating to the report.'

SUMMARY

This amendment replaces the bill and directs the Department of Administrative and Financial Services, Bureau of Revenue Services to convene a study group to identify strategies to decrease evasion of motor vehicle and watercraft excise taxes and report to the Joint Standing Committee on Taxation by January 15, 2008.

FISCAL NOTE REQUIRED

(See attached)