

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 State Tax Assessor To Work
with Local Law Enforcement Agencies To Improve Tax
Collection and Enforcement along the Border of the State'**

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

'Sec. 1 State Tax Assessor to work with municipal and county officials and law enforcement agencies. Resolved: That the State Tax Assessor shall work with municipal and county officials and law enforcement agencies in areas close to the border with New Hampshire to identify residents of the State who register vehicles, aircraft or watercraft in another state to avoid paying excise taxes in the State and otherwise avoid state income and sales tax. The assessor shall submit a report to the joint standing committee of the Legislature having jurisdiction over taxation matters by January 15, 2011 describing activities conducted pursuant to this resolve and reporting the amount of revenue collected as a result of those activities. The committee may submit legislation to the First Regular Session of the 125th Legislature related to the report.'

SUMMARY

This amendment directs the State Tax Assessor to work with municipal and county officials and law enforcement agencies close to the New Hampshire border to identify residents of the State who register vehicles, aircraft or watercraft in another state to avoid paying excise taxes in the State and otherwise avoid state income and sales tax.

FISCAL NOTE REQUIRED
(See attached)