

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

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

**‘Sec. 1 Taxpayer information. Resolved:** That the State Tax Assessor shall develop and make available to taxpayers in a format that can be easily understood by the average citizen the following information:

1. A simple description of the provisions of the State's tax laws that are most likely to apply to the average citizen;
2. Data and graphical representations of current and historical revenue collections by the State;
3. Comparisons of the major components of the State's tax structure with those of other states, including rates, exemptions, credits and administrative procedures, to the extent such information is available; and
4. A summary of major changes to the State's tax structure after each regular session of the 123rd Legislature in the format of a brochure that is made available to inform citizens of such changes.

The assessor may meet the requirements of this section by making the required information available on the bureau's website. If any of the information required by this section is available on other websites, the assessor may meet the requirements of this subsection by links to the other sites; and be it further

**Sec. 2 Appropriations and allocations. Resolved:** That the following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

**Revenue Services - Bureau of 0002**

Initiative: Provides funds for one Tax Division Assistant Executive position to coordinate the additional public information efforts to provide the required taxpayer information.

<b>GENERAL FUND</b>	<b>2007-08</b>	<b>2008-09</b>
POSITIONS - LEGISLATIVE COUNT	1.000	1.000
Personal Services	\$58,086	\$82,109
All Other	\$10,534	\$7,334
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GENERAL FUND TOTAL	\$68,620	\$89,443

**SUMMARY**

This amendment replaces the resolve with language that requires the State Tax Assessor to make available to citizens certain information regarding the State's tax structure and recent legislative changes to the tax structure.

**FISCAL NOTE REQUIRED**  
**(See attached)**