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

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

**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.