



125th MAINE LEGISLATURE

LD 1371

LR 1212(02)

An Act To Promote Fair and Efficient Resolutions in Tax Disputes

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
Net Cost (Savings)				
General Fund	\$50,384	\$132,920	\$138,938	\$144,593
Appropriations/Allocations				
General Fund	\$50,384	\$147,920	\$153,938	\$159,593
Revenue				
General Fund	\$0	\$15,000	\$15,000	\$15,000

Fiscal Detail and Notes

This bill includes a General Fund deappropriation to Maine Revenue Services (MRS) of \$444,327 in fiscal year 2012-13 made possible by the elimination of one part-time Public Service Manager II position and four Staff Attorney positions within the appellate division at MRS. The bill also includes a General Fund appropriation to MRS of \$2,175 in fiscal year 2011-12 for reprinting the taxpayer rights brochure and \$528,108 in fiscal year 2012-13 for one Public Service Manager II position, three Staff Attorney positions and one Taxpayer Advocate Staff Attorney position in the new Independent Appeals Office (IAO) created by this bill.

This bill also includes a General Fund appropriation of \$48,209 in fiscal year 2011-12 and \$64,139 in fiscal year 2012-13 for one part-time Assistant Attorney General position and related costs.

It is anticipated that petitioner fees will increase revenue to the General Fund by an estimated \$15,000 per year starting in fiscal year 2012-13.