



125th MAINE LEGISLATURE

LD 1750

LR 2549(03)

An Act To Create the Maine Board of Tax Appeals

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	\$0	\$15,000	\$15,000	\$15,000
Appropriations/Allocations				
General Fund	\$0	\$0	\$0	\$0
Revenue				
General Fund	\$0	(\$15,000)	(\$15,000)	(\$15,000)

Fiscal Detail and Notes

The bill restores the appeals process to the process that was in place prior to the enactment of Public Law 2011, chapter 439. The bill provides an appropriation in FY 2012-13 of \$102,567 to the Department of Administrative and Financial Services to fund the personnel and related costs of one staff attorney - taxpayer advocate position and deappropriates the same amount to Maine Revenue Services to remove funding for a staff attorney - taxpayer advocate position. The bill would result in a \$15,000 annual reduction in revenue from filing fees beginning in FY 2012-13.