

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

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

Amend the bill by striking out the title and substituting the following:

'Resolve, To Study Application of the Sales Tax Based on Affiliate Nexus'

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

'Sec. 1 Affiliate nexus, study and report. Resolved: That the Department of Administrative and Financial Services, Bureau of Revenue Services shall convene a working group to study the issues involved in the application of the sales tax to retailers with an affiliate nexus in the State. The working group must include representatives of the Maine State Chamber of Commerce, the Maine Merchants Association, the Maine chapter of the National Federation of Independent Businesses and the College of Business, Public Policy and Health at the University of Maine.

The working group shall review the experience of other states that collect sales tax based on affiliate nexus, especially New York and Rhode Island, solicit comments from Maine businesses regarding taxation based on affiliate nexus and analyze the issues presented by such taxation.

By January 15, 2013, the bureau shall present a report to the joint standing committee of the Legislature having jurisdiction over taxation matters describing the information collected by the working group during its review, analyzing the potential impact of taxation based on affiliate nexus in the State and containing recommendations for consideration by the Legislature. The joint standing committee may submit legislation to the First Regular Session of the 126th Legislature regarding the report.

SUMMARY

This amendment replaces the statutory changes in the committee amendment with a resolve directing the Department of Administrative and Financial Services, Bureau of Revenue Services to convene a working group to study the issues involved in the application of the sales tax to retailers with an affiliate nexus in the State and directing the bureau to present a report on the issues to the 126th Legislature by January 15, 2013.