



# 132nd MAINE LEGISLATURE

LD 2178

LR 2674(02)

## An Act to Establish the Independent Office of Tax Appeals and Make Other Changes to the Laws Governing the Tax Appeals Process

**Fiscal Note for Bill as Amended by Committee Amendment " "**

**Committee: Taxation**

**Fiscal Note Required: Yes**

### Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$0	\$0	\$0
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$0	\$0	\$0
Other Special Revenue Funds	\$0	\$0	\$0	\$0

### Correctional and Judicial Impact Statements

This bill may decrease the number of civil suits filed in the court system. The Judicial Branch may realize some minor reduction of workload and administrative costs associated with the minimal number of cases that will no longer be filed. Collection of filing fees will decrease General Fund revenue by minor amounts.

### Fiscal Detail and Notes

The bill creates the Independent Office of Tax Appeals and effective January 1, 2027, transfers all 3 existing Legislative Count and funding in the Maine Board of Tax Appeals to the newly created Independent Office of Tax Appeals.

Any additional costs to the Department of Administrative and Financial Services to implement the provisions of this bill are expected to be minor and can be absorbed within existing budgeted resources.