

STATE OF MAINE

—  
IN THE YEAR OF OUR LORD  
TWO THOUSAND TWENTY-THREE

—  
H.P. 1185 - L.D. 1855

**Resolve, Directing the Office of Tax Policy to Study Maine's Mining Excise Tax**

**Sec. 1. Office of Tax Policy to study State's mining excise tax; report.**  
**Resolved:** That the Department of Administrative and Financial Services, Bureau of Revenue Services, Office of Tax Policy shall examine and evaluate the State's taxation of metallic mineral mining business activity, including the mining excise tax, and shall review mining taxes and fees from other states, including severance taxes, excise taxes, extraction fees and royalties and corresponding potential uses of collected revenue, and consult with national mining tax experts as appropriate. No later than January 15, 2024, the Office of Tax Policy shall submit a report to the Joint Standing Committee on Taxation that includes its findings and recommendations, including suggested legislation, that are consistent with the policy and purposes in the Maine Revised Statutes, Title 36, section 2853. The Joint Standing Committee on Taxation may submit legislation related to the report to the Second Regular Session of the 131st Legislature.