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04333-0001

May 24, 2023

Senator Nicole Grohoski, Chair
Representative Joseph C. Perry, Sr., Chair
Committee on Taxation
Cross Building, Room 127

RE: LD 1958, *An Act to Provide Sales Tax Revenue to the Mi'kmaq Nation for Sales Occurring on Mi'kmaq Nation Territory*

Dear Senator Grohoski and Representative Perry:

Please accept this testimony in support of LD 1958, *An Act to Provide Sales Tax Revenue to the Mi'kmaq Nation for Sales Occurring on Mi'kmaq Nation Territory*. Over the past several months the Governor's Office, the Mi'kmaq Nation, and the Attorney General's Office have been holding weekly calls with the goal of developing comprehensive legislation to expand the governmental authorities of the Mi'kmaq Nation. These discussions have been very constructive, and we are hopeful they will lead to a bill for the Legislature's consideration.

LD 1958 is a stand-alone bill arising from these discussions. It addresses a single issue on which we easily came to consensus – providing the Mi'kmaq Nation sales tax revenue for sales occurring on Mi'kmaq Nation Trust Land. Currently, the Passamaquoddy Tribe, Penobscot Nation, and Houlton Band of Maliseet Indians each receive such revenue, and this bill would simply provide the same benefit to the Mi'kmaq Nation.

We request one technical fix to the bill as drafted. The term "Mi'kmaq Nation Territory" is nowhere defined in law and does not have a universally understood meaning. We request that term be replaced with "Mi'kmaq Nation Trust Land" wherever it appears in the bill, and that the following definition of "Mi'kmaq Nation Trust Land" be included in the legislation:

"Mi'kmaq Nation Trust Land" means land or other natural resources acquired by the Secretary in trust for the Mi'kmaq Nation pursuant to federal legislation concerning the Mi'kmaq Nation. This definition has the same meaning as section 3(4) of the Aroostook Band of Micmacs Settlement Act.

I have discussed this requested change with attorneys for the Mi'kmaq Nation and the Attorney General's Office, and understand that we are all in agreement about it.

Thank you for your consideration.

Sincerely,

Gerald D. Reid
Chief Counsel



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