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Follow-Up Testimony of the Maine Municipal Association (MMA)

Neither For Nor Against
LD 68, *An Act to Amend the State Tax Laws*

January 31, 2025

Senator Grohoski, Representative Cloutier and distinguished members of the Joint Standing Committee on Taxation, my name is Amanda Campbell, and I am submitting follow-up testimony for LD 68 on behalf of the Maine Municipal Association's 70-member Legislative Policy Committee (LPC) is tasked with debating and voting on positions for bills with a municipal impact.

Section A-2 seeks to amend the application timeline for submission of applications for the Business Equipment Tax Exemption (BETE) program to a hard deadline of May 1st instead of the current law which is April 1st with an automatic extension to May 1st. This is a positive change and reflects what happens in practice.

Members of the LPC, who are certified assessors, questioned how the department came to a 3-month timeframe for an extension request, as opposed to current law which allows the request with no time limitation.

In addition, assessors would ask the department and the committee to consider the elimination of the certified mail requirement for BETE application denials, found in 36 MRSA §695. Sending annual denials by certified mail to large companies applying for the same, ineligible equipment each year is a financial burden that cannot be recouped from the taxpayer.

Thank you for your patience and consideration of the municipal perspective. Please feel free to contact me or any member of the MMA Advocacy team with any questions relating to municipal operations.