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Testimony of Rep. Kristen Cloutier presenting
LD 68, An Act to Amend the State Tax Laws
Before the Joint Standing Committee on Taxation

Good morning Senator Grohoski and colleagues on the Taxation Committee. As you know, my name is Kristen Cloutier, and I represent House District 94, which includes part of my hometown of Lewiston. I am pleased to sponsor **LD 68, An Act to Amend the State Tax Laws** on behalf of the Department of Administrative and Financial Services and Maine Revenue Services.

LD 68 contains necessary updates to Maine's tax laws. These updates include changes to the business equipment tax exemption application, modifications to the watercraft sales tax exemption, clarification regarding sales sources to tribal land for motor vehicles, proposed changes to casual rental taxation and changes to retirement plan distributions and partnership audit procedures that will improve tax administration.

Thank you for your consideration. I will now defer to the department who can present the bill in more detail and answer any questions you may have.