

Part Page# ¹	Current law	Budget proposal	Fiscal impact (DAFS info)		Taxation Committee recommendations
			FY2017-18 ²	FY2018-19	
PROPERTY TAX					
G p. 48	<p>Homestead property tax exemption</p> <ol style="list-style-type: none"> Exempt amount \$15,000 in 2016; \$20,000 in 2017 Eligibility: Permanent resident who has owned a homestead for 12 months <u>without regard to age</u> State reimbursement to municipalities – 62.5% of tax loss beginning in 2017 	<p>Homestead property tax exemption</p> <ol style="list-style-type: none"> Retains homestead exemption amount of <u>\$20,000</u> beginning in 2017 Eligibility. <u>Restricted to persons 65 or older</u> <u>State reimbursement to municipalities set at 50%</u> of tax loss (eliminates increase to 62.5% in 2017) – funds provided via appropriation in Part A <u>Begins 4/1/17 property tax year</u> Identifies evidence that may be submitted to establish age: <ul style="list-style-type: none"> Drivers' license or State ID card Birth certificate Passport Concealed firearms permit Hunting and fishing license 	<p>GF savings: \$39,400,000</p> <p><u>FY 2019-20</u> \$55,500,000</p>	<p>GF savings: \$53,800,000</p> <p><u>FY 2020-21</u> \$57,250,000</p>	<p>OUT 13-0</p> <p>The Taxation Committee recommends (13-0) that Part G be removed from the budget bill in its entirety and that the current law regarding the Homestead Property Tax Exemption be retained.</p>

¹ Page #s refer to page # of 230 pages in the language provisions submitted as part of the Governor's budget.

² General Fund impact (unless otherwise noted). Parentheses indicate GF loss. Lack of parentheses indicates GF gain.

Part Page# ¹	Current law	Budget proposal	Fiscal impact (DAFS info)		Taxation Committee recommendations
			FY2017-18 ²	FY2018-19	
H p. 52	<p>Telecommunications personal property excise tax State excise tax based on equalized just value of telecommunications equipment taxed at municipal mill rate where property is located</p> <p>“<u>Telecommunications equipment</u>” is “equipment used for the transmission of any 2-way communications, including voice, image, data and information via a medium such as wires, cables, microwaves, radio waves, light waves or any combination”</p> <p>State Tax Assessor determines just value the property which is adjusted by them municipality’s certified assessment ratio. Tax is assessed at mill rate for the municipality</p> <p>Assessment is made by 3/30 annually; taxes are due 8/15 annually</p>	<p>Budget proposal.</p> <p>A. <u>Repeals current state telecommunications excise tax 10/1/17</u></p> <p>B. <u>Returns taxation of qualified telecommunications equipment to local property tax</u></p> <p>C. Provides that a person that provides telecommunications services for compensation is not eligible for BETE.</p>	<p>(\$6,500,000)</p> <p><u>FY 2019-20</u></p> <p>(\$6,500,000)</p>	<p>(\$6,500,000)</p> <p><u>FY 2020-21</u></p> <p>(\$6,500,000)</p>	<p>IN 13-0</p> <p>The Taxation Committee recommends including this Part in the budget (13-0).</p>
I p. 55	<p>BETR/BETE</p> <p>A. BETR (taxes reimbursed to taxpayer) covers:</p> <p>i. <u>Eligible business property</u> placed in service after 4/1/95 and on or before 4/1/07</p> <p>ii. Qualified <u>retail equipment</u> placed in service after 4/1/07</p> <p>iii. <u>State reimburses taxpayers</u> for 100% of property tax paid on eligible property for first 12 years and declines to 50% by the 18th year.</p> <p>iv. Applications made 8/1 to 12/31 for taxes paid in previous calendar year.</p> <p>B. BETE (property tax exemption; state reimburses municipality 50% generally) covers:</p> <p>1. <u>Eligible business property</u> placed in service after 4/1/07</p> <p>ii. No eligibility for <u>retail</u></p> <p>iii. <u>State reimburses municipality 50%</u> (with</p>	<p>BETR/BETE</p> <p>A. BETR program phases out. Eligible property transitions to BETE program</p> <p>i. <u>No new entry into BETR program</u> beginning 4/1/18</p> <p>ii. Eligible business property (placed in service before 4/1/18 and qualified retail) phases into BETE program</p> <p>a. 4/1/18 -- 75% BETR/25%/BETE</p> <p>b. 4/1/19 – 50% BETR/50% BETE</p> <p>c. 4/1/20 – 25% BETR/75% BETE</p> <p>d. 4/1/21+--100% BETE</p> <p>e. after 4/1/27 – qualified <u>retail property</u> no longer eligible for either BETR or BETE</p> <p>iii. <u>Excludes photocopiers and mail machines</u> from BETE</p>	<p>\$3,500,000</p> <p><u>FY 2019-20</u></p> <p>(\$5,320,258)</p>	<p>(\$3,180,308)</p> <p><u>FY 2020-21</u></p> <p>(\$5,112,841)</p>	<p>DIVIDED</p> <p>The Taxation Committee is divided on its recommendation on Part I.</p> <p><u>7 members</u> recommend the inclusion of this provision.</p> <p><u>6 members recommend</u> removing this provision from the budget.</p>

Part Page# ¹	Current law	Budget proposal	Fiscal impact (DAFS info)		Taxation Committee recommendations
			FY2017-18 ²	FY2018-19	
	premium for municipalities with large amounts of BETE property) iv. Municipality submits claim 11/1 of the year in which exemption applies and is paid by 12/15.	iv. <u>Limits BETR reimbursement to 90% of taxes paid</u>			
REVENUE SHARING					
K p. 61	<p>State-municipal revenue sharing</p> <p>A. Funding – 2% of income tax, sales tax and portion of service provider tax transferred to Local Government Fund in FY 15 through FY 19. Returns to 5% of base beginning in FY 20.</p> <p>B. Distribution – To municipalities in month following transfer to the Local Government Fund based on population and relative property tax burden</p> <p>i. RevSharing I (80% of total) to all municipalities</p> <p>ii. RevSharing II (20% of total) to municipalities with a disproportion tax burden (greater than 10 mills increasing to statewide average mill rate depending on available funds)</p>	<p>State municipal revenue sharing</p> <p>Maintains Retains 2% share permanently; no change to base</p> <p>No changes to formula for distribution to municipalities</p>	\$0	\$0	<p>DIVIDED</p> <p>The Taxation Committee is divided on its recommendation on Part K.</p> <p><u>7 members recommend</u> removing this provision from the budget.</p> <p><u>6 members</u> recommend the inclusion of this provision.</p>
			FY 2019-20 \$101,956,500	FY 2020-21 \$106,129,500	
Part A Items Refs 3215 to 3219 and 3197 To 3201	Disproportionate Tax Burden Fund State-Municipal Revenue Sharing				Part A initiatives relating to revenue sharing will depend on whether Part K is included <u>AND ALSO</u> what changes are made with regard to changes to income tax, sales tax and service provider tax in other portions of the budget. When final decisions are made in those areas, the Part A items will need to be reevaluated.

Part Page# ³	Current law	Budget proposal	Fiscal impact (DAFS info)		Taxation Committee recommendations
SALES TAX PART E p. 35					
Sec. E-3 p. 37	1. Sales tax rates: A. Short term auto rental 10% B. Lodging 9% C. Meals (prepared food); on-premises alcohol 8% D. General rate 5.5%	1. Sale tax rates: Rates beginning 10/1/17 A. Short term auto rental 10% <u>B. Lodging</u> 10% C. Meals (prepared food); on-premises alcohol 8% D. General rate 5.5%	\$3,403,400 FY 2019-20 \$10,831,600	\$10,400,000 FY 2020-21-19 \$11,254,864	DIVIDED The Taxation Committee is divided on this item: 10 members recommend including this provision in the budget 3 members recommend removing this provision from the budget
E-6 to E-15 p. 38 to 44	4. Sales tax base A. Tangible personal property B. Products transferred electronically C. Rental of lodging D. Transmission and distribution of electricity E. Rental or lease of automobile, pickup truck or van F. Extended service contract on an automobile or truck G. Prepaid calling service	4. Sales tax base <u>1. Expands base to include the following services beginning 1/1/18:</u> (Expansions are very similar to proposals contained in the 2015 biennial budget proposal but with some changes)	Total (includes services separately identified below) \$16,974,512 FY 2019-20 \$71,689,435	Total (includes services separately identified below) \$69,530,308 FY 2020-21 \$73,938,736	TABLED This item is tabled pending the receipt of information requested from the executive branch on March 29 th . Language on these items will need clarification.
		1. Recreation and amusement services		FY 19 \$22,393,250	
		2. Installation, repair and maintenance services except those sold to a business for business use		FY 19 \$1,150,000	
		3. Personal services		FY 19 \$28,811,500	
		4. Household services		FY 19 \$16,114,350	
		5. Personal property services except those sold to a business for business use			

³ Page #s refer to page # of 230 pages in the language provisions submitted as part of the Governor's budget.
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E-14, E-11 p.41, 44	Vending machine sales 1. <u>Sales through vending machines</u> of products for internal human consumption A. Taxed at wholesale level if vendor has more than 50% of gross receipts from sale of items through vending machines. B. Otherwise taxed at retail level 2. Sales through vending machines of items not for internal human consumption taxed at retail level.	Changes treatment of sales from vending machines by removing wholesale level alternative for certain vendors.	MRS estimate \$506,000 annually	IN 13-0 The Taxation committee recommends inclusion of this provision (13-0)
Sec. E-18 to E-20 p. 44 to 45	Sales through online property rental platforms If operator of an online real property rental platform does not collect and transmit sales tax, the Maine property owner is required to do so.	Requires online real property rental platforms to collect and report sales tax	MRS estimate \$1,040,000 annually	IN 13-0 Press reports indicate AirBnB will begin collecting and remitting taxes for Maine hosts beginning 4/1/17. The Taxation Committee recommends inclusion of this provision (13-0)
E-26 p. 46	6. Many sales tax exemptions	6. Exemption changes Provides that sales tax exemptions for entities whose exemptions are based on charitable, nonprofit or other public purposes do not apply to purchases of prepared food, lodging or motor vehicle rental;	MRS estimate Approximately \$75,000 annually	TABLED The Committee has tabled this item pending further consideration. (13-0) Language needs clarification

SERVICE PROVIDER TAX

Part E	Current law	Budget proposal	FY 2017-18	FY 2017-18	
E-22 E-23 p. 45 to 46	2.Service provider tax base Service provider tax is a tax at the rate of 6% on the following services: <u>Revenue to GF (FY 16 \$44,916,959):</u> 1. Cable and satellite TV and radio 2. Fabrication services 3. Rental of video media and equip. 4. Rental of furniture, audio media and equip. 5. Telecommunication services 6. Installation, maintenance or repair telcom equipment 7. Ancillary telcom services	2.Service provider tax base expanded <u>Adds (presumably to GF revenue portions):</u> 1. Sale of <u>access to streaming video or audio content</u> , whether single use or by subscription, to an end user that does not have the right of permanent use granted by the seller, and in the case of a subscription, the right of access is contingent on continued payment by the purchaser. 2. <u>Guided recreation</u> (other than hunting and fishing), tours and rides for recreation and amusement as opposed to passen-	\$139,250 FY 2019-20 \$563,000	\$554,000 FY 2020-21 \$572,000	TABLED This item is tabled pending the receipt of information requested from the executive branch on March 29 th . Language will be needed to provide that revenue from new services accrues to the General Fund

	<p><u>Revenue to Medicaid match fund (FY 16 \$40,128,998)</u></p> <ol style="list-style-type: none"> 1. Private nonmed institution services (PNMIs) 2. Community support servs (mental health) 3. Community support servs (intellectual disabil/autism) 4. Home support services 5. Group residential servs (brain injuries) <p>Tax is imposed on provider but may be passed on and separately stated to consumer.</p>	<p>ger transportation</p> <p>Effective 1/1/18</p>			
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Part Page# ⁴	Current law	Budget proposal	Fiscal impact (DAFS info)	Taxation Committee recommendations															
INCOME TAX/ESTATE TAX																			
Part D	Current law	Budget proposal	FY2017-18 ⁵	FY2018-19															
D-2 to D 9 Page 22	Individual income tax brackets, rates <u>Rates and brackets</u> (not incl. 3% surcharge) Single individuals* (2017+ tax years) <table border="0"> <tr> <td><u>Income</u></td> <td><u>Marginal rate</u></td> </tr> <tr> <td>\$0 to \$21,049</td> <td>5.8%</td> </tr> <tr> <td>\$21,400 to \$49,999</td> <td>6.75%</td> </tr> <tr> <td>\$50,000 or more</td> <td>7.15%</td> </tr> </table>	<u>Income</u>	<u>Marginal rate</u>	\$0 to \$21,049	5.8%	\$21,400 to \$49,999	6.75%	\$50,000 or more	7.15%	Individual income tax brackets, rates <u>Rates and brackets</u> (not including 3% surcharge) Single individuals* (2018 and 2019 tax years) <table border="0"> <tr> <td><u>Income</u></td> <td><u>Marginal rate</u></td> </tr> <tr> <td>\$0 to \$21,049</td> <td>2.75%</td> </tr> <tr> <td>\$21,050 or more</td> <td>3.15%</td> </tr> </table> (2020+ tax years) Rate is 2.75% on all taxable income	<u>Income</u>	<u>Marginal rate</u>	\$0 to \$21,049	2.75%	\$21,050 or more	3.15%	(\$267,810,400)	(\$305,344,000)	TABLED This item is tabled pending the receipt of information requested from the executive branch on March 29 th .
<u>Income</u>	<u>Marginal rate</u>																		
\$0 to \$21,049	5.8%																		
\$21,400 to \$49,999	6.75%																		
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<u>Income</u>	<u>Marginal rate</u>																		
\$0 to \$21,049	2.75%																		
\$21,050 or more	3.15%																		
	* Multiply bracket amounts by 2 for individuals filing "married joint" returns and 1.5 for heads of households		FY 2019-20 (\$351,066,400)	FY 2018-19 (\$414,308,000)															
D-1 D-10 p. 22, 24	1. <u>3% surcharge</u> on taxable income over \$200,000 in each filing status beginning with 2017 tax years 2. Revenue from surcharge goes to dedicated fund for education funding	1. <u>3% surcharge</u> is delayed until 2018 tax years <u>AND</u> 1A. Applied to all taxpayers -- not just those with taxable income exceeding \$200,000 2. Revenue from surcharge goes to General Fund Education Fund remains but without source of revenue 3. Repeals provision indicating that surcharge must be imposed regardless of whether IT brackets are changed. 4. Surcharge is applied to fiduciary taxpayers (trusts and estates) to conform to parallel treatment under current law.			TABLED This item is tabled pending the receipt of information requested from the executive branch on March 29 th .														

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INCOME TAX/ESTATE TAX

Part D	Current law	Budget proposal	FY2017-18 ⁵	FY2018-19																			
D-11 Page 24	<p>Pension deduction: <u>Military retirement plan benefits</u> 100% exempt</p> <p><u>Maximum nonmilitary</u> retirement benefit exemption \$10,000</p>	<p>No change to military retirement benefits</p> <p><u>Maximum nonmilitary</u> retirement benefit exemption Increases \$5,000 per year until it reaches maximum of \$35,000 in 2022</p>	<p>(\$4,246,000)</p> <p><u>FY 2019-20</u> (\$23,011,800)</p>	<p>(\$15,170,000)</p> <p><u>FY 2020-21</u> (\$27,582,000)</p>	<p>IN 13-0</p> <p>The Taxation Committee recommends inclusion of this item (12-0)</p>																		
D-18 D-19 Page 30	<p>Property tax fairness credit</p> <p>A. Benefit base (maximum property tax that can be used to calculate credit)</p> <table border="0"> <tr> <td>Single filers</td> <td>\$2,000</td> </tr> <tr> <td>Joint; HoH w/2exmpt</td> <td>\$2,600</td> </tr> <tr> <td>Joint, HoH w/3+ exmpts</td> <td>\$3,200</td> </tr> </table> <p>B. Credit calculation 50% of (6% of income minus benefit base)</p> <p>C. Maximum credit</p> <table border="0"> <tr> <td>age 65+</td> <td>\$900</td> </tr> <tr> <td>under 65</td> <td>\$600</td> </tr> </table>	Single filers	\$2,000	Joint; HoH w/2exmpt	\$2,600	Joint, HoH w/3+ exmpts	\$3,200	age 65+	\$900	under 65	\$600	<p>2. Property tax fairness credit</p> <p>A. Benefit base (maximum property tax that can be used to calculate credit) – <u>beginning 2018 TYs</u></p> <table border="0"> <tr> <td>Single filers</td> <td>\$2,000</td> </tr> <tr> <td>Joint; HoH w/2exmpts</td> <td>\$2,700</td> </tr> </table> <p>B. Credit calculation – <u>beginning 2018 tax years</u> 100% of (benefit base minus 5% of income)</p> <p>C. Maximum credit – <u>beginning 2018 tax years</u></p> <table border="0"> <tr> <td>age 65+</td> <td>\$1,000</td> </tr> <tr> <td>under 65</td> <td>\$750</td> </tr> </table> <p>age 65+ with income ≥\$20,000 qualifies for minimum benefit of \$400 of benefit base</p> <p>D. Credit not allowed for married filing separately – <u>beginning 2015 tax years</u></p> <p>E. Removes requirement to add back certain business losses when calculating income for purposes of sales tax fairness credit -- simplification.</p>	Single filers	\$2,000	Joint; HoH w/2exmpts	\$2,700	age 65+	\$1,000	under 65	\$750	<p>(\$2,956,000)</p> <p><u>FY 2019-20</u> \$28,643,000)</p>	<p>(\$29,469,000)</p> <p><u>FY 2020-21</u> (\$28,529,000)</p>	<p>IN 13-0</p> <p>The Taxation Committee recommends inclusion of this item (13-0)</p>
Single filers	\$2,000																						
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under 65	\$750																						
D-16 Page 27	<p>Sales tax fairness credit</p> <p>A. Refundable income tax credit</p> <p>B. Base credit \$100/\$125 for filers with one exemption to 180/\$225 for persons with 4 or more exemptions</p> <p>C. Phases out as expanded income increases over \$20,000 for single individuals, \$30,000 for heads of household and \$40,000 for married joint filers</p>	<p>Removes requirement to add back certain business losses when calculating income for purposes of sales tax fairness credit -- simplification</p>	<p>Fiscal impact included in property tax fairness credit amounts</p>	<p>Fiscal impact included in property tax fairness credit amounts</p>	<p>IN 13-0</p> <p>The Taxation Committee recommends inclusion of this item (13-0)</p>																		

INCOME TAX/ESTATE TAX

Part D	Current law	Budget proposal	FY2017-18 ^s	FY2018-19																			
D-17 Page 28	Child and dependent care credit Credit equal to 25% of the federal credit allowed for child and dependent credit. Credit doubles for quality child care. Refundable up to \$500.	5. Child and dependent care credit Increases credit for all to 50% of federal credit beginning with 2018 tax years.. Repeals increase in credit for quality child care.	Included in tax bracket estimates		IN 13-0 The Taxation Committee recommends inclusion of this item (13-0)																		
D-14 Page 26	Corporate income tax rates: <table border="1"> <thead> <tr> <th>Income</th> <th>Marginal Rate</th> </tr> </thead> <tbody> <tr> <td>\$0 to \$24,999</td> <td>3.5%</td> </tr> <tr> <td>\$25,000 to \$74,999</td> <td>7.93%</td> </tr> <tr> <td>\$75,000 to \$249,999</td> <td>8.33%</td> </tr> <tr> <td>\$250,000 or more</td> <td>8.93%</td> </tr> </tbody> </table>	Income	Marginal Rate	\$0 to \$24,999	3.5%	\$25,000 to \$74,999	7.93%	\$75,000 to \$249,999	8.33%	\$250,000 or more	8.93%	Beginning in 2018 tax years: <table border="1"> <thead> <tr> <th>Income</th> <th>Marginal Rate</th> </tr> </thead> <tbody> <tr> <td>\$0 to \$24,999</td> <td>3.5%</td> </tr> <tr> <td>\$25,000 to \$74,999</td> <td>7.93%</td> </tr> <tr> <td>\$75,000 or more</td> <td>8.33%</td> </tr> </tbody> </table>	Income	Marginal Rate	\$0 to \$24,999	3.5%	\$25,000 to \$74,999	7.93%	\$75,000 or more	8.33%	(\$2,561,937) <u>FY 2019-20</u> (\$13,589,082)	(\$12,944,065) <u>FY 2020-21</u> (\$14,052,688)	DIVIDED The Taxation Committee is divided on this item: 7 members recommend including this provision in the budget 6 members of the Committee recommend removing this provision from the budget.
Income	Marginal Rate																						
\$0 to \$24,999	3.5%																						
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\$25,000 to \$74,999	7.93%																						
\$75,000 or more	8.33%																						
D-15 Page 27	Corporations; alternative minimum tax Corporations are required to pay a minimum tax equal to. 5.4% of modified federal alternative minimum taxable income	Corporations; alternative minimum tax Corporate alternative minimum tax is repealed for tax years beginning on or after 1/1/16	MRS indicates that the AMT raises about \$800,000 annually (included in above estimates)		DIVIDED The Taxation Committee is divided on this item: 7 members recommend including this provision in the budget 6 members of the Committee recommend removing this provision from the budget.																		

ESTATE TAX

Part	Current law	Budget proposal	FY2017-18 ⁶	FY2018-19	
Part F Page 47	<p>Estate Tax:</p> <p>Exclusion amount: \$5,450,000 for deaths in 2016 (same as federal)</p>	Estate tax repealed for deaths on or after 1/1/18	<p>\$0</p> <p><u>FY 2019-20</u> (\$12,850,000)</p>	<p>FY 19 (\$9,539,837)</p> <p><u>FY 2020-21</u> (\$13,300,000)</p>	<p>DIVIDED</p> <p>The Taxation Committee is divided on this item:</p> <p>7 members of the Committee recommend removing this provision from the budget.</p> <p>6 members recommend including this provision in the budget</p>

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OFPR/jsj

TAX EXPENDITURES					
	Current law	Budget proposal	FY2017-18	FY2018-19	
Part S page 94	<p>Tax expenditures</p> <p>Current law requires the Governor to include in the budget bill a part that asks the Legislature whether it wishes to continue funding each individual tax expenditure provided in the statutes. Tax expenditure means "... state tax revenue losses attributable to provisions of Maine tax laws that allow a special exclusion, exemption or deduction or provide a special credit, a preferential rate of tax or a deferral of tax liability."</p> <p>PL 2015, chapter 344 establishes a review process for tax expenditures by the Office of Program Evaluation and Government Accountability under the oversight of the Government Oversight Committee and review by the Taxation Committee.</p>	<p>Tax expenditures</p> <p>"In accordance with the Maine Revised Statutes, Title 5, section 1666, and to the extent not otherwise provided in this Act, funding is continued for each individual tax expenditure, as defined in Title 5, section 1666, reported in the budget document submitted to the Legislature by the Governor on January 6, 2017."</p>			<p>The Taxation Committee approves inclusion of this Part in the budget bill (13-0).</p>
LD 1 REPORT and DATA					
	Current law	Budget proposal	FY2017-18	FY2018-19	
GG p. 110	<p>The Governor's Office of Policy and Management is required to <u>collect data</u> relating to the experience of the State, counties, municipalities and school administrative units in achieving tax burden goals expressed in "LD 1" legislation enacted in 2005 to place spending limits on units of State and local government. An annual report to the Governor and the Taxation Committee regarding the information obtained and may include recommendations on alternative strategies that reflect best practices in achieving the goals.</p>	<p>Part GG repeals the obligation to collect data and make an annual report</p>			<p>DIVIDED</p> <p>11 members recommend removing this Part from the budget.</p> <p>2 members recommend including this Part.</p>

BOARD OF TAX APPEALS					
	Current law	Budget proposal	FY2017-18	FY2018-19	
Part J Page 57	Maine Board of Tax Appeals created in 2012 within DAFS as an independent board to provide an administrative level of appeal. The board consists of 3 members appointed by the Governor.	The budget proposes to repeal the board 10/1/17 and require taxpayers to appeal to Superior Court.			OUT The Taxation Committee recommends removing this Part (8-0).
MRS TRAINING AND RECLASSIFICATION					
	Current law	Budget proposal	FY2017-18	FY2018-19	
T p. 95		The budget provides authority and funding to Maine Revenue Services to provide training to enhance technical and service delivery expertise of revenue agents and property appraisers and to authority to reclassify employees who successfully demonstrate those competencies.			IN The Taxation Committee recommends inclusion of this Part. (8-0)

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