

**To be held in conjunction with the Joint Standing Committee on Taxation:**

**6-Feb REVENUE SHARING and PROPERTY TAXES**

10:00 AM

- Treasurer of the State, Office of
  - Disproportionate Tax Burden Fund
  - State – Municipal Revenue Sharing

Administrative and Financial Services, Department of

- Elderly Tax Deferral Program
- Homestead Property Tax Exemption Reimbursement
- **Homestead Property Tax Exemption - Mandate Reimbursement**
- Snow Grooming Property Tax Exemption Reimbursement
- Tree Growth Tax Reimbursement
- Veterans Organization Tax Reimbursement
- Veterans Tax Reimbursement
- Waste Facility Tax Reimbursement
- *Language (Part "G" restricts the Homestead Property Tax Exemption to those 65 and older and reduces the municipal reimbursement for taxes lost from the exemption.)*
- *Language (Part "K" permanently sets the transfer to the Local Government Fund at 2%)*

**7-Feb BETR/BETE AND TELECOMMUNICATION TAX**

1:00 PM

Administrative and Financial Services, Department of
 

- Mandate-BETE-Reimburse Municipalities

- *Language (Part "H" repeals the excise tax and the property tax exemption on telecommunications equipment)*
- *Language (Part "T" phases out the Business Equipment Tax Reimbursement and transitions certain property into the Business Equipment Tax Exemption Program)*

**9-Feb ADMINISTRATION, TAX EXPENDITURES AND MISCELLANEOUS PROGRAMS**

1:00 PM

Administrative and Financial Services, Department of

- Bureau of Revenue Services Fund
- Maine Board of Tax Appeals
- Revenue Services – Bureau of
- Unorganized Territory Education and Services Fund – Finance
- County Tax Reimbursement
- *Language (Part "J" – eliminates the Maine Board of Tax Appeals)*
- *Language (Part "S" – continues authorization for each individual tax expenditure provided by statute except where specifically changed in the enacted budget - testimony will be taken on reports completed pursuant to MRS Title 3 sections 999 and 1000.)*
- *Language (Part "T" – implements a program to develop the expertise of Revenue Agents and Property Tax Assessors)*
- *Language (Part "GG" Section 7 repeals certain reporting requirements of the Office of Policy and Management related to tax burden reduction goals.) All other sections of Part "GG" will be heard in the State and Local Government hearing block.*

Property Tax Review, State Board of

- Property Tax Review - State Board of

Treasurer of the State, Office of

- Passamaquoddy Sales Tax Fund

**10-Feb INCOME & ESTATE TAXES AND SALES & SERVICE PROVIDER TAXES**

10:00 AM

Administrative and Financial Services, Department of

- *Language (Part "D" makes changes to individual and corporate income taxes)*
- *Language (Part "E" makes changes to sales and use taxes and service provider taxes and amends certain sales tax exemptions for various nonprofits.)*
- *Language (Part "F" eliminates Maine estate tax for decedents dying on or after 1/1/2018)*