

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Resolve, To Provide Information to Maine Citizens Regarding Maine's Tax Laws

Sec. 1 Information regarding Maine taxes. Resolved: That the State Tax Assessor shall prepare a pamphlet entitled "The Guide to Maine's Taxes" to be distributed to Maine households.

The following information must be included in the pamphlet:

1. Sales taxes. Sales tax information, including the following:

A. The goods and services subject to sales tax in Maine and other states; and

B. The names of localities that impose a local option sales tax and the rate of that tax;

2. Income taxes. A comparison between Maine and other states, including all the states in New England, of the rates of income tax and the amount of income at which those rates are imposed;

3. Meals and lodging taxes. A comparison of the rates of tax imposed on prepared foods and temporary lodging between Maine, other New England states and other states that are dependent on tourism for a large percentage of their economies, including, but not limited to, Florida, North Carolina, South Carolina and New York;

4. Corporate taxes. A comparison between Maine and other states, including all the states in New England, of the rates of corporate income tax and the amount of income at which those rates are imposed; and

5. Revenue source. The category and percentage of revenue raised by state and local government from taxes imposed on the average household in Maine, including the revenue raised from income tax, sales tax and property tax and a comparison of the sources of this revenue to other New England states and other states that are dependent on tourism for a large percentage of their economies, including, but not limited to, Florida, North Carolina, South Carolina and New York.

The assessor shall compile the information required by this section and mail it to every Maine household no later than December 1, 2007.

SUMMARY

This resolve requires the State Tax Assessor to compile and mail to all households in Maine information regarding income, sales, meals and lodging, corporate and property taxes as those taxes are imposed in Maine and other states.