



126th MAINE LEGISLATURE

LD 430

LR 852(03)

An Act To Amend the Laws Regarding Who May Appeal a Reconsideration Decision to the Maine Board of Tax Appeals

Fiscal Note for Bill as Engrossed with:

C "A" (S-13)

Committee: Taxation

Fiscal Note

No net fiscal impact

Correctional and Judicial Impact Statements

Decreases the number of civil cases;

The loss of filing fees may also decrease General Fund revenue by minor amounts.

Fiscal Detail and Notes

Lowering the dollar threshold for an appeal to be considered by the Maine Board of Tax Appeals from \$5,000 to \$1,000 would increase the number of appeals reviewed by the board. Any additional costs and revenue from fees associated with this change can be absorbed by the board within existing budgeted resources.