**CHAPTER 11**

**REVENUE IMPACT**

**§200. Bureau of Revenue Services report on revenue incidence**

**1. Impact of taxes on individuals.**  The bureau shall submit to the joint standing committee of the Legislature having jurisdiction over taxation matters and the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs a report containing the information required by this subsection by February 15th of each odd-numbered year.

A. Part 1 of the report must describe the overall incidence of all state, local and county taxes. The report must present information on the distribution of the tax burden:

(1) For the overall income distribution, using a measure of system-wide incidence that appropriately measures equality and inequality;

(2) By income classes, including, at a minimum, deciles of the income distribution; and

(3) By other appropriate taxpayer characteristics. [PL 1997, c. 744, §1 (NEW).]

B. Part 2 of the report must describe the impact of the tax system on business and industrial sectors. The report must:

(1) Describe the impact of taxes on major sectors of the business and industrial economy relative to other sectors; and

(2) Describe the relative impact of each tax on business and industrial sectors. [PL 1997, c. 744, §1 (NEW).]

C. When determining the overall incidence of taxes under this subsection, the bureau shall reduce the amount of taxes collected by the amount of taxes that are returned directly to taxpayers through tax relief programs. [PL 1997, c. 744, §1 (NEW).]

[PL 2017, c. 211, Pt. E, §5 (AMD).]

**2. Legislation analysis.**  At the request of the joint standing committee of the Legislature having jurisdiction over taxation matters, the bureau shall prepare an incidence impact analysis of any legislation or proposal to change the tax laws that increases, decreases or redistributes taxes by more than $20,000,000. To the extent data is available on the changes in the distribution of the tax burden that are effected by that legislation or proposal, the analysis must report on the incidence effects that would result if the legislation were enacted. The report may present information, using system-wide measures, by income classes, taxpayer characteristics or other relevant categories. The report may include analyses of the effect of the legislation proposal on representative taxpayers. The analysis must include a statement of the incidence assumptions that were used in computing the tax burdens.

[PL 1997, c. 744, §1 (NEW).]

SECTION HISTORY

PL 1997, c. 744, §1 (NEW). PL 2001, c. 652, §6 (AMD). PL 2005, c. 218, §8 (AMD). PL 2017, c. 211, Pt. E, §5 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023
. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.