

## 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).

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