



# 127th MAINE LEGISLATURE

LD 279

LR 936(02)

## An Act Regarding Payment under the Business Equipment Tax Reimbursement Program

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

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### Fiscal Note

Minor revenue increase - General Fund

#### Fiscal Detail and Notes

This bill requires the State Tax Assessor to suspend reimbursement under the Business Equipment Tax Reimbursement program if the taxpayer's delinquent balance is \$10,000 or more and certification is received from the municipality. This provision could result in a minor increase in General Fund revenue not requiring any change to the budget.