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State of Maine  
ONE HUNDRED AND TWENTY-SIXTH LEGISLATURE  
COMMITTEE ON TAXATION

May 17, 2013

TO: Senator Dawn Hill, Senate Chair  
Representative Margaret R. Rotundo, House Chair  
Members, Joint Standing Committee on Appropriations and Financial Affairs

FR: Senator Anne M. Haskell, Senate Chair  
Representative Adam A. Goode, House Chair  
Joint Standing Committee on Taxation

RE: Taxation Committee Additional Report of Recommendations for the Biennial Budget

We are writing to provide the additional recommendations of the Joint Standing Committee on Taxation for changes to *LD 1509, An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2014 and June 30, 2015.*

One outstanding issue from our first report is an amendment for Part O regarding equalized property valuation adjustments due to sudden and severe disruption. The language in the Governor's change package largely reflects the discussions that we had with Maine Revenue Services and Maine Municipal Association. However, there is still one area of disagreement around the issue of obsolescence. We have asked Maine Revenue Services and Maine Municipal Association to continue work in this area to develop mutually acceptable language. We will forward this language to the Joint Standing Committee on Appropriations and Financial Affairs once we receive it.

In addition, we have remarks on the Governor's Change Package on Part L and the new Part GGGGG. While we do not have specific comments on the proposed amendment to Part L, we want to reiterate that majority of the Joint Standing Committee on Taxation voted "out" on Part L and the minority indicated that restoring the Circuitbreaker should be one of the top priorities should we have the resources to do so. Regarding Part GGGGG, we believe the conformity proposal in the change package is a fair approach and fully support including it in the budget.

We appreciate the opportunity to provide this additional information.

cc: Members, Joint Standing Committee on Taxation  
Maureen Dawson, AFA Committee Analyst