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# Annual Report on Sales Tax Consultation Pursuant to 36 M.R.S. §194-A, 2016

Maine Revenue Services

Maine Department of Administrative & Financial Services

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January 4, 2017

The Honorable Senator Dana Dow  
The Honorable Representative Ryan Tipping  
Joint Standing Committee on Taxation  
c/o Legislative Information Office  
100 State House Station  
Augusta, ME 04333

RE: MRS 2016 Annual Report on Sales Tax Consultation Pursuant to 36 M.R.S. §194-A.

Dear Senator Dow and Representative Tipping:

This letter provides the annual report of Maine Revenue Services (MRS) to the Joint Standing Committee on Taxation regarding the consultation process between MRS and the Office of the Attorney General (AGO) regarding any significant changes in sales tax "policy, practice or interpretation" that would result in additional revenue. This consultation process is called for by 36 MRSA §194-A, which was enacted by P.L. 2011, c.503, "An Act to Codify the Review Practice of Certain Changes in the Application of the Sales and Use Tax Law."

The sales tax change consultation process is described in section 194-A(1) as follows:

**1. Consultation.** Before implementing a significant change in policy, practice or interpretation of the sales and use tax law that would result in additional revenue, the bureau shall consult with the Office of the Attorney General to determine if the change should be reviewed by the appropriate legislative committee of oversight. If the consultation results in an agreement that a proposed change in policy, practice or interpretation of the sales and use tax law is a significant change that would result in additional revenue and should be reviewed by the appropriate legislative committee of oversight, the bureau shall notify the appropriate legislative committee of oversight pursuant to subsection 2.

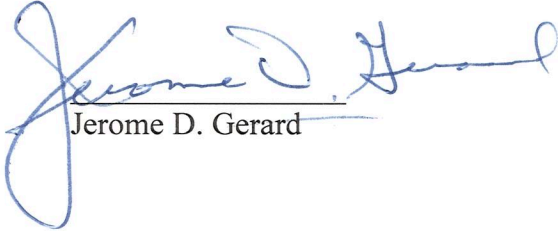
The annual report is called for by 36 M.R.S. §194-A(3), as follows:

**3. Report.** The bureau shall report annually by January 15th to the joint standing committee of the Legislature having jurisdiction over taxation matters regarding the consultation process and, consistent with attorney-client privilege and any other legal

privilege and legal confidentiality requirements, provide a brief summary of the issues for which a consultation was sought and the results of each consultation.

MRS records show that there were no 36 M.R.S. §194-A consultation matters in 2016.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jerome D. Gerard", is written over a horizontal line. The signature is fluid and cursive.

cc: Members of the Joint Standing Committee on Taxation  
Aaron Chadbourne, Senior Policy Advisor, Office of the Governor  
John Butera, Senior Policy Advisor, Office of the Governor  
Richard W. Rosen, DAFS Commissioner  
Michael J. Allen, DAFS Associate Commissioner for Tax Policy  
Robert Weaver, DAFS Legislative Coordinator