

To: LPC Comprehensive Tax Reform Working Group
Melissa Doane, LPC Chair (2024)
Justin Poirier, Incoming LPC Chair (2025)

Fr: Kate Dufour, Director, Advocacy & Communications
Amanda Campbell, Legislative Advocate

Re: December 17 Organizational Meeting

Date: December 10, 2024

Thank you for volunteering to serve on the Legislative Policy Committee's Tax Reform Working Group, which will be convened on **Tuesday, December 17 from 10 a.m. to noon**. The meeting will take place via Zoom and can be accessed here:

Join Zoom Meeting

<https://us02web.zoom.us/j/88339087461?pwd=KA274ARdeIIXzwNWuG1cfUoyqTk5Sf.1>

The purpose of this meeting is organizational in nature, and largely focused on providing staff with the direction necessary to gather the data and resources you need to develop a comprehensive tax reform plan for the LPC's consideration. The end goal is to have a fully formed and researched plan for the LPC's review by the fall of 2026.

Additionally, as directed at your November meeting, the working group has been asked to provide working group updates at all future LPC meetings. The first update will take place on January 30, 2025.

If you have any questions about the process or have materials you would like to share with the working group in advance of next Tuesday's meeting, please do not hesitate to contact either me (kdufour@memun.org) or Amanda (acampbell@memun.org).

Amanda and I look forward to rolling up our sleeves and generating the needed data for this important work.

Agenda

10:00 a.m. Welcome & Introductions

10:15 a.m. Scope of the Working Group's Directive & Goals

11:00 a.m. Data Requests & Staff Assignments

11:45 a.m. Schedule for January, February & March Meetings

Noon Adjourn

LPC Tax Reform Working Group December 17, 2023 – Meeting Summary

Attendees

- Roberta Boczkiewicz, Castine Selectperson
- Steven Buck, Sanford City Manager
- Bob Butler, Waldoboro Selectperson
- Nick Cloutier, Scarbrough Assessor
- Kara George, Thomaston Town Manager
- Justin Hennessey, Topsham Assessor
- Kerry Leichtman, Camden/Rockport Assessor
- Scott Morelli, South Portland City Manager
- Kate Dufour, MMA
- Amanda Campbell, MMA

Meeting Summary

The LPC Tax Reform Working Group met on Tuesday, December 17 for the purpose of establishing its goals and identifying data requests to assist in the development of a comprehensive tax reform proposal for the LPC's consideration.

Working Group Goals

- Develop a system that better balances the collection of taxes.
- Improve the distribution of broad-based taxation.
- Reduce the overreliance on property taxes to fund programs and services.
- Develop a package that reforms the current tax structure and delivers relief.
- Consider the unique needs of service center communities, while ensuring the package benefits all municipalities.
- Work with other governments, tax exempt institutions and community groups.
- Conduct an in-depth review of who is getting taxed.
- Focus on solutions that do not shift burdens to the state, such as local option sales tax and tiered mil rate approach.

Data Requests

- Practices in other states with tiered mil rates.
- Sen. Katz proposal for comprehensive tax reform.
- History of the erosion of the tax base; extent to which property exemptions are provided.
- Tax assistance program in other states and how they are implemented.
- Presentations from experts in other states with tiered mil rates, tax assistance programs, and different models for assessing and collecting tax revenue.

Potential Resources

- Funding Models: Tennessee and Washington
- Tax Assistance Programs: Connecticut, California, Florida, New York, Idaho, and Illinois

- Tiered Mil Rate States
 - [Massachusetts](#)
 - [Michigan](#)
 - [Maryland](#)
 - [South Carolina](#)
 - [Alabama](#)
- Lincoln Institute of Land Policy
- Joan Youngman author of “A Good Tax”
- Chicago intern re: senior tax reform study
- CoreLogic
- Munis, Trio, & Other Billing Software Systems

Next Meeting

- Tuesday, January 21, 2025 @ 10 a.m.