

Nonprofit Tax Review Task Force
December 9, 2013
Room 127, State House – Taxation Committee Room

DRAFT AGENDA

- 1) Review and Acceptance of 11/25/13 Meeting Summaries
- 2) Impact data from MMA and Lewiston
- 3) Final review of the components of the proposal
 - Section 652 categories (charitable, educational, chambers of commerce, fraternal)
 - Other categories in or out?
 - Should the benevolent and charitable category be broken into subcomponents?
 - Issue of municipal option to choose from the menu
 - Threshold level (\$500,000 gross revenue)
 - Too high, too low?
 - Issues with the definition of “gross revenue”
 - Calculation of municipal cost of services provided
 - Methodology left to local ordinance or should the statute be more prescriptive?
 - Calculation of nonprofit contribution to the municipality
 - Methodology left to local ordinance or should the statute be more prescriptive?
 - Services charge cap (2% of gross revenue)
 - Too high, too low?
 - Other elements of the proposal deserving discussion
- 4) Voting on the proposal
- 5) Next Steps