

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

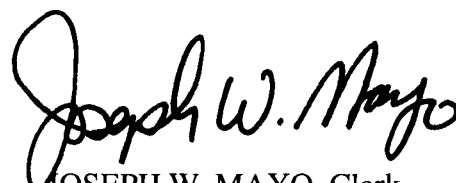
No. 852

H.P. 627

House of Representatives, March 14, 1995

**An Act to Create the Position of Problems Resolution Officer in the
Bureau of Taxation.**

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative TOWNSEND of Portland.
Cosponsored by Representatives: DESMOND of Mapleton, DORE of Auburn, GATES of Rockport, GREEN of Monmouth, JACQUES of Waterville, KEANE of Old Town, LEMKE of Westbrook, MERES of Norridgewock, MITCHELL of Vassalboro, MITCHELL of Portland, REED of Falmouth, RICHARDSON of Portland, ROSEBUSH of East Millinocket, SHIAH of Bowdoinham, SIMONEAU of Thomaston, SPEAR of Nobleboro, TREAT of Gardiner, TRIPP of Topsham, TRUMAN of Biddeford, TUTTLE of Sanford, Senators: BERUBE of Androscoggin, HARRIMAN of Cumberland, LONGLEY of Waldo, O'DEA of Penobscot, PARADIS of Aroostook, RAND of Cumberland.

2 **Be it enacted by the People of the State of Maine as follows:**

4 **Sec. 1. 36 MRSA §112, sub-§7-B** is enacted to read:

6 7-B. Problems resolution officer. The State Tax Assessor shall create the position of problems resolution officer within the Bureau of Taxation. The problems resolution officer reports directly to the State Tax Assessor and has the duties and responsibilities to represent the taxpayers' interests within the Bureau of Taxation, including, but not limited to, the following:

12 A. Establishment of forms and procedures for reviewing taxpayer complaints;

14 B. Authority to take action to:

16 (1) Suspend enforcement actions or the running of time periods while a complaint is investigated; and

18 (2) Relieve significant hardships such as, but not limited to, releasing a lien or levy, issuing a refund, rescinding a notice of deficiency, requesting abatement of penalties and approving installment agreements;

20 C. Meet on a regular basis with tax practitioners and organizations that assist taxpayers to discuss problems with tax laws and their administration and problems related to taxpayers' rights; and

22 D. Bring problems to the attention of the State Tax Assessor and division directors and make recommendations for systemic, procedural or legislative changes to eliminate or reduce the impact of these problems.

24 **Sec. 2. No increase in positions.** The State Tax Assessor shall accomplish the creation of the position of problems resolution officer by shifting positions and responsibilities in the Bureau of Taxation so that there is no net increase in positions within the Bureau of Taxation.

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42 **STATEMENT OF FACT**

44 This bill creates the position of problems resolution officer within the Bureau of Taxation to act as an advocate for the taxpayer and to resolve taxpayer complaints and problems with the administration of state tax laws. The position is modeled on successful federal experience with the Internal Revenue Service's Problems Resolution Office.

2 The State Tax Assessor is to shift positions and
responsibilities within the bureau so that creation of this
4 position will not result in a net increase in positions within
the bureau.