

MAINE STATE LEGISLATURE

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127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 900

H.P. 619

House of Representatives, March 12, 2015

**An Act To Make Public Certain Tax Information Related to
Municipal Valuation**

Reference to the Committee on Taxation suggested and ordered printed.

R. B. Hunt
ROBERT B. HUNT
Clerk

Presented by Representative FARRIN of Norridgewock.
Cosponsored by Senator WHITTEMORE of Somerset and
Representatives: DUNPHY of Embden, GOLDEN of Lewiston, McCABE of Skowhegan,
SKOLFIELD of Weld, STETKIS of Canaan.

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

Sec. 1. 36 MRSA §706, 5th ¶, as enacted by PL 2013, c. 544, §5 and affected by §7, is amended to read:

The assessor or assessors, chief assessor or State Tax Assessor may require the taxpayer to answer in writing all proper inquiries as to the nature, situation and value of the taxpayer's property liable to be taxed in the State or subject to exemption pursuant to subchapter 4-C. As may be reasonably necessary to ascertain the value of property according to the income approach to value pursuant to the requirements of section 208-A or generally accepted assessing practices, these inquiries may seek information about income and expenses, manufacturing or operational efficiencies, manufactured or generated sales price trends or other related information. A taxpayer has 30 days from receipt of such an inquiry to respond. Upon written request, a taxpayer is entitled to a 30-day extension to respond to the inquiry and the assessor may at any time grant additional extensions upon written request. Information provided by the taxpayer in response to an inquiry that is proprietary information, and clearly labeled by the taxpayer as proprietary and confidential information, is confidential and is exempt from the provisions of Title 1, chapter 13. An assessor of the taxing jurisdiction may not allow the inspection of or otherwise release such proprietary information to anyone other than the State Tax Assessor, who shall treat such proprietary information as subject to section 191, subsection 1, except that the exemption provided in section 191, subsection 2, paragraph I does not apply to such proprietary information or, when such proprietary information has the potential to reduce the valuation of a municipality by more than 5% due to a reduction in the property valuation of that taxpayer, the information may be shared in executive session of the municipal officers of the affected municipality, with the condition that such information remains confidential information exempt from the provisions of Title 1, chapter 13. As used in this subsection, "proprietary information" means information that is a trade secret or production, commercial or financial information the disclosure of which would impair the competitive position of the person submitting the information and would make available information not otherwise publicly available and information protected from disclosure by federal or state law or regulations. A person who knowingly violates the confidentiality provisions of this paragraph commits a Class E crime.

SUMMARY

This bill allows a taxpayer's proprietary information, which is considered confidential information exempt from the freedom of access laws, to be shared with the municipal officers meeting in executive session when such information has the potential to reduce the valuation of the municipality by more than 5% due to a reduction in the property valuation of that taxpayer.