

MAINE STATE LEGISLATURE

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CHAPTER 223

RECORDS

Sec.

2061. Records of retailers.

2062. Tax Assessor's records confidential.

§ 2061. Records of retailers

Every retailer shall keep records of his sales, and of his rentals charged for living quarters in hotels, rooming houses, tourist or trailer camps, the kind and form of which shall be adequate to enable the Tax Assessor to determine the tax liability. All such records shall be safely preserved for a period of 3 years in such manner as to insure their security and accessibility for inspection by the Tax Assessor or by any of his employees engaged in the administration of chapters 211 to 225. The Tax Assessor may consent to the destruction of any such records at any time within said period.

R.S.1954, c. 17, § 29; 1961, c. 227, § 11.

§ 2062. Tax assessor's records confidential

The records and files of the Tax Assessor respecting the administration of chapters 211 to 225 shall be confidential and privileged, and neither the Tax Assessor nor any employee engaged in the administration of chapters 211 to 225 or charged with the custody of any such records or files shall divulge or disclose any information obtained from said records or files or from any examination or inspection of the premises or property of any person. Neither the Tax Assessor nor any employee engaged in the administration of chapters 211 to 225 or charged with the custody of any such records or files shall be required to produce any of them for the inspection of any person or for use in any action or proceedings except in behalf of the Tax Assessor, in an action or proceeding under chapters 211 to 225 to which the Tax Assessor is a party, or in behalf of any party to any action or proceeding under chapters 211 to 225, when the records or files or the facts shown thereby are directly involved in any such action or proceedings.

Nothing herein contained shall be construed to prevent:

1. Reports. The delivery to a taxpayer or his duly authorized representative of a copy of any report or any other paper filed by him pursuant to chapters 211 to 225.

2. Statistics. The publication of statistics so classified as to prevent the identification of a particular report and the items thereof.

3. Information to governmental officers. The disclosure of information to duly authorized officers of the United States and of other states, districts and territories of the United States and of the provinces and Dominion of Canada. Such information may be given only on the written request of the duly authorized officer when the said officer's government permits the exchange of like information with the taxing officials of this State and when the said officer agrees that such information shall be used only for tax collection purposes.

R.S.1954, c. 17, § 30.