

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES (Filing No. H-317)  
109TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1036, L.D. 1273, Bill,  
"AN ACT to Amend the Burden of Proof Placed on the Bureau of  
Taxation in an Appeals Proceeding."

Amend the Bill by striking out everything after the enacting  
clause and inserting in its place the following:

'Sec. 1. 36 MRSA §292, 2nd ¶, last sentence, as repealed  
and replaced by PL 1975, c. 765, §4, is amended to read:  
A copy of the appeal and affidavit shall be served on the Bureau  
of taxation ~~and the bureau shall have the burden of proving that  
its determination is correct with respect to that municipality.~~

Sec. 2. 36 MRSA §292, 3rd ¶, last sentence, as repealed  
and replaced by PL 1975, c. 765, §4, is repealed as follows:  
~~The board after hearing, shall have the power to:~~

Sec. 3. 36 MRSA §292, as last amended by PL 1977, c. 694,  
§677, is further amended by adding after the 3rd paragraph, 3 new  
paragraphs to read:

The Bureau of Taxation shall have the burden of showing  
that its determination is reasonable and the municipality's  
claims are unreasonable.

The board shall sustain the determination of the Bureau of  
Taxation only upon a finding that the bureau's determination is  
reasonable and the claims of the municipality are unreasonable.  
If the board does not sustain the bureau's determination it shall

make its own reasonable determination giving due weight to the claims of the municipality and the Bureau of Taxation.

The board, after hearing, shall have the power to:'

Statement of Fact

This amendment clarifies the language of the original bill with regard to the burden of proof and specifies what the board must do if the Bureau of Taxation does not sustain its burden.

Reported by the Committee on Taxation  
Reproduced and distributed under the direction of the  
Clerk of the House.  
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