

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES (Filing No. H-431)  
109TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1067, L.D. 1348, Bill,  
"AN ACT to Establish Standard Assessment Procedures for the Tax  
Laws."

Amend the Bill in section 2 in that part designated  
"§111." in the 2nd line (same in L.D.) by striking out the  
underlined word "chapter" and inserting in its place the  
underlined word 'title'

Further amend the Bill in section 2 in that part designated  
"§111." in subsection 1, 2nd line (same in L.D.) by striking  
out the underlined words "property taxes" and inserting in their  
place the underlined words 'Property Taxes'

Further amend the Bill in section 2 in that part designated  
"§111." in the 2nd paragraph in the 3rd line (same in L.D.) by  
striking out the underlined word "notification" and inserting in  
its place the underlined word 'notation'

Further amend the Bill by inserting after section 2 the  
following:

'Sec. 3. 36 MRSA c. 7, §135 is enacted to read:  
§135. Record-keeping requirements

1. Taxpayers. The State Tax Assessor shall by rule or  
regulation require persons subject to tax under this Title to  
keep such records as he deems necessary for the reasonable  
administration of this Title and he shall determine the period

for which all such records shall be preserved. They shall be kept in such manner as to ensure their security and accessibility for inspection by the State Tax Assessor or any of his employees engaged in the administration of this Title. The period of preservation shall not exceed 7 years.

2. Bureau of Taxation. Returns filed under this Title or microfilm reproductions of those returns shall be preserved for 3 years and thereafter until the State Tax Assessor orders their destruction.'

Further amend the Bill in section 3 in that part designated "141." in subsection 1 in the 4th line (3rd line in L.D.) by inserting after the underlined word "assessed" the underlined words 'at the time the return is filed'

Further amend the Bill in section 3 in that part designated "§141." in subsection 1 in the 12th line (9th line in L.D.) by striking out the underlined words "No assessment" and inserting in their place the underlined words 'No such assessment'

Further amend the Bill in section 3 in that part designated "§141." in subsection 2, paragraph C, by striking out all of the first underlined sentence and inserting in its place the following: 'An assessment may be made at any time with respect to a time period for which a return has become due but has not been filed.'

Further amend the Bill in section 3 in that part designated "§141." in subsection 2, paragraph C in the 3rd line (same in L.D.) by striking out the underlined word "with" and inserting in its place the underlined word 'within'

Further amend the Bill by inserting after section 7 the following:

'Sec. 8. 36 MRSA §1814, sub-§2, as enacted by PL 1977, c. 316, §1, is amended to read:

2. Tax liability subject to assessment, collection and enforcement. The tax liability specified in subsection 1 shall be subject to assessment, collection and enforcement by the State Tax Assessor in the manner provided in chapters 7 and 211 to 225.'

Further amend the Bill by inserting after section 8 the following:

'Sec. 9. 36 MRSA §1921, first ¶, last sentence, as enacted by PL 1977, c. 316, §2, is amended to read:

The liability for such taxes shall be enforceable, by assessment and collection in the manner prescribed in chapters 7 and 211 to 225, against:'

Further amend the Bill by inserting after section 12 the following:

'Sec. 13. 36 MRSA §1961, first sentence, as repealed and replaced by PL 1975, c. 765, §21, is amended to read:

If any amount required to be paid to the State under chapters 7 and 211 to 225 is not paid when due, the State Tax Assessor may file in the office of the registry of deeds of the county where such property is located with respect to real property or fixtures and in the office in which a security or financing statement or notice with respect to personal property would be filed a notice of lien specifying the amount of tax, interest, penalty and costs due, the name and last known address of the person liable for the amount and the fact that the State Tax

Assessor has complied with all/<sup>the</sup>provisions of chapters 7 and 211 to 225 in the assessment of the tax.

Sec. 14. 36 MRSA §2011, last ¶ is amended to read:

Any taxpayer dissatisfied with the decision of the State Tax Assessor, upon a written request for refund filed under this section, may request reconsideration and appeal therefrom to the Superior Court in the same manner and under the same conditions as in the case of assessments made under chapters 7 and 211 to 225. The decision of the State Tax Assessor upon such written request for refund shall become final as to law and fact in the same manner and under the same conditions as in the case of assessments made under chapters 7 and 211 to 225.

Sec. 15. 36 MRSA §2061, as amended by PL 1965, c. 362, §7, is repealed.'

Further amend the Bill by inserting after section 15 the following:

'Sec. 16. 36 MRSA §2906, 5th sentence, as amended by PL 1977, c. 679, §20, is repealed as follows:

~~Each certificate holder shall, within 15 days after demand made upon him by the State Tax Assessor, pay a tax of 9¢ per gallon upon each gallon of such fuel upon which the tax has not been paid, together with interest and penalties, which upon an audit the State Tax Assessor may find to have been received into the State during the preceding 2 calendar years by the certificate holder and not properly accounted for in a report or in accordance with law, provided such demand is made within one year of the close of the period covered by such audit.~~

Sec. 17. 36 MRSA §2912, first sentence, as repealed and replaced by PL 1969, c. 590, §69, is repealed as follows:

~~Every distributor of internal combustion fuels shall keep a record of sales of such fuels as are sold to be used for aeronautical purposes and shall render a report thereof as provided in section 2906.~~

Further amend the Bill by inserting after section 17 the following:

'Sec. 18. 36 MRSA §3032, as amended by PL 1977, c. 696, §283, is repealed.

Sec. 18-A. 36 MRSA §3035, 4th ¶, as last amended by PL 1975, c. 10, is repealed as follows:

~~Each dealer shall, within 15 days after demand made on him by the State Tax Assessor, pay a tax of 9¢ per gallon upon each gallon of such fuels upon which the tax has not been paid which, upon an audit, the State Tax Assessor may find to have been received into the State during the preceding 2 years by the dealer and not properly accounted for in a dealer's report or in accordance with law.~~

Further amend the Bill by inserting after section 18 the following:

'Sec. 19. 36 MRSA §4307, first sentence is amended to read:

Every processor or shipper ~~shall keep as a part of his permanent records a record of all sales or purchases of blueberries and said records shall be open for inspection at all times, and every process or shipper~~ shall, on or before November 1st of each year, ~~render a report to the State Tax Assessor, stating~~ the quantity of blueberries purchased or sold by him during the current season, on forms ~~to be~~ furnished by ~~said~~ the State Tax Assessor.'

Further amend the Bill by inserting after section 19 the following:

'Sec. 20. 36 MRSA §4375, first 2 sentences are repealed as follows:

~~Each distributor and each dealer shall keep complete and accurate records of all cigarettes manufactured, produced, purchased and sold. Such records shall be of such kind and in such form as the Tax Assessor may prescribe and shall be safely preserved for 2 years in such manner as to insure permanency and accessibility for inspection by the Tax Assessor and his authorized agents.~~

Sec. 20-A.36 MRSA §4508 is repealed.

Sec. 20-B.36 MRSA §4509, first sentence is amended to read:

Every handler ~~shall keep as a part of his permanent records a record of all purchases, sales and shipments of milk, which said records shall be open for inspection at all times, and every handler~~ shall, on or before the 20th day of each month, ~~render a~~ report to the State Tax Assessor ~~stating~~ the quantity of milk received by him during the preceding calendar month, ~~and every.~~ Every handler who is a producer-dealer shall include in ~~such~~ his report the quantity of milk produced and sold by him other than to a handler, ~~except that upon.~~ Upon application ~~to the State Tax Assessor,~~ handlers who sell less than 100 quarts of milk per day may be permitted by the State Tax Assessor to file reports quarterly upon the 20th day of the month following the quarter.'

Further amend the Bill by inserting after section 20 the following:

'Sec. 21. 36 MRSA §4528, first sentence, as enacted by PL 1975, c. 444, §6, is amended to read:

Each dealer ~~shall keep as part of his permanent records a record of all purchases, sales and shipments of milk, which records shall be open for inspection at all times, and every dealer~~ shall, on or before the 20th day of each month, ~~render a~~ report to the State Tax Assessor ~~stating~~ the quantity of milk received by him during the preceding calendar month.

Sec. 22. 36 MRSA §4569, first sentence is amended to read:

Every shipper ~~shall keep as a part of his permanent records a record of all purchases, sales and shipments of potatoes, which said records shall be open for inspection at all times, and every shipper~~ shall, on or before the 15th day of each month, ~~render a~~ report to the State Tax Assessor ~~stating~~ the quantity of potatoes received, sold or shipped by him during the preceding calendar month and any additional information which the State Tax Assessor deems pertinent, on forms ~~to be~~ furnished by ~~said~~ the State Tax Assessor, ~~and said report shall contain such further information pertinent thereto as said State Tax Assessor shall prescribe.~~

Sec. 23. 36 MRSA §4697, first 3 sentences are amended to read:

Every packer ~~shall keep, as a part of his permanent records, a record of all sardines packed, which said records shall be open for inspection at all times, and every packer~~ shall, on or before the 10th day of each month ~~render a,~~ report to the State Tax Assessor, ~~stating~~ the quantity of sardines packed by him



during the preceding calendar month, on forms ~~to be~~ furnished by said the State Tax Assessor, and ~~at the same time shall~~ pay to the State Tax Assessor the tax of 25¢ per case on all sardines ~~so~~ reported as packed. If ~~it appears to~~ the State Tax Assessor ~~from inspection of records or otherwise~~ determines that an ~~additional tax is due or~~ overpayment of tax has been made, ~~additional assessments or refunds shall be made by the State Tax Assessor~~ he shall make a refund. ~~Such additional assessments shall be due upon certification to the taxpayer.'~~

Further amend the Bill by inserting at the end before the Statement of Fact the following:

'Sec. 36. 36 MRSA §5340, sub-§5, as amended by PL 1971, ch. 61, §13, is repealed.'

Further amend the Bill by renumbering the sections to read consecutively.

Statement of Fact

This amendment standardizes existing record-keeping requirements to ensure the availability of records needed for assessment purposes. The amendment makes the definitions of the proposed Title 36, section 111 standard for the entire tax law rather than merely for the uniform administrative provisions chapter. It makes minor language corrections and improvements and brings existing sections into conformity with the bill.