

MAINE STATE LEGISLATURE

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(New Draft of H.P. 429, L.D. 511)

FIRST REGULAR SESSION

ONE HUNDRED AND ELEVENTH LEGISLATURE

Legislative Document

No. 1745

H.P. 1318

House of Representatives, June 9, 1983

Reported by Representative Brown from the Committee on Taxation and printed under Joint Rule 2.

Original bill presented by Representative McHenry of Madawaska.

Cosponsored by Senator Violette of Aroostook.

EDWIN H. PERT, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-THREE

AN ACT to Improve the Identification
of Persons Trying to Evade State Taxes.

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

36 MRSA §5332, as repealed and replaced by PL 1977, c. 696, §295, is amended to read:

§5332. Failure to file return, supply information, pay tax

Any person required under this Part to pay any tax or estimated tax, or required by this Part or regulation prescribed thereunder to make a return, other than a return of estimated tax, keep any records or supply any information, who intentionally fails to pay that tax or estimated tax, make the return, keep the records or supply the information, at the time or times required by law or regulation,

1 shall, in addition to other penalties provided by
2 law, be guilty of a Class D crime. In determining
3 whether a person is required to make a return under
4 this Part, proof that the person filed a federal
5 income tax return for a taxable year shall give rise
6 to a presumption that the person was required to file
7 a federal income tax return for that taxable year.

8 STATEMENT OF FACT

9 This new draft provides a presumption that a
10 person who filed a federal income tax return was also
11 required to file a state return. This presumption
12 will enable greater prosecution of tax evaders.

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