

# MAINE STATE LEGISLATURE

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1 SECOND REGULAR SESSION  
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE  
4

5 Legislative Document

No. 2131

6  
7 H.P. 1511 House of Representatives, March 4, 1986  
8 Submitted by the Department of Finance and Administration pursuant to  
Joint Rule 24.

9 Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

10 Presented by Representative Brannigan of Portland.

Cosponsored by Representative Mayo of Thomaston and Representative  
Jackson of Harrison.

11  
12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-SIX  
16

17 AN ACT to Improve Compliance with Maine Tax  
18 Laws.  
19

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

22 36 MRSA §175 is enacted to read:

23 §175. Applicants for license or renewal of license

24 1. Information provided to State Tax Assessor.  
25 Every department, board, commission, division, au-  
26 thority, district or other agency of the State issu-  
27 ing or renewing a license or other authority to con-  
28 duct a profession, trade or business shall annually,  
29 beginning in 1988 on or before April 1st, furnish to  
30 the State Tax Assessor, in such form as the State Tax  
31 Assessor may prescribe, a list of all licenses or  
32 certificates of authority issued or renewed by that  
33 agency during the preceding calendar year. The list  
34 provided to the State Tax Assessor shall contain the  
35 name, address, Social Security or federal identifica-

1 tion number of the licensees and such other informa-  
2 tion as the State Tax Assessor may by rule require.  
3 Notwithstanding other provisions of law, all persons  
4 seeking a license or certificate of authority or a  
5 renewal beginning on or after January 1, 1987, shall  
6 provide and the responsible agency shall collect the  
7 information required by the State Tax Assessor under  
8 this section. Failure by persons to provide a li-  
9 censing authority that information shall result in an  
10 automatic denial of any request for a license or cer-  
11 tificate of authority or a renewal.

12 2. Failure to file or pay taxes; denial of li-  
13 cense or renewal. If the State Tax Assessor deter-  
14 mines, from the information formulated under subsec-  
15 tion 1 or otherwise, that any person who holds a li-  
16 cense or certificate of authority issued by that  
17 agency has neglected or refused to file any returns  
18 or to pay any tax required under this Title which has  
19 become final, the State Tax Assessor may so notify  
20 the person in writing of his determination to prevent  
21 renewal or reissuance of the license or certificate  
22 of authority by the issuing agency. A review of this  
23 determination is available by requesting a petition  
24 for reconsideration under section 151, subject to ap-  
25 peal to the Superior Court in accordance with the  
26 Maine Administrative Procedure Act, Title 5, chapter  
27 375. Either by failure to proceed to the next step  
28 of appeal or by exhaustion of the steps of appeal,  
29 the determination of the State Tax Assessor's right  
30 to prevent renewal or reissuance becomes final unless  
31 otherwise determined by appeal.

32 3. Refusal of license or certificate by licens-  
33 ing agency. Any issuing agency which is notified by  
34 the State Tax Assessor of his finalized determination  
35 to prevent renewal or reissuance of a license or cer-  
36 tificate of authority under subsection 2 shall refuse  
37 to reissue, renew or otherwise extend that license or  
38 certificate of authority until the agency receives a  
39 certificate issued by the State Tax Assessor that the  
40 person is in good standing with respect to any and  
41 all returns due and taxes payable as of the date of  
42 issuance of the certificate.

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STATEMENT OF FACT

2           This bill establishes a procedure whereby the  
3 State Tax Assessor may prevent the renewal of any  
4 state license or certificate of authority to conduct  
5 a profession, trade or business if the licensee is  
6 disregarding or violating Maine tax laws.

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