

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
115TH LEGISLATURE  
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1497, L.D. 2109, Bill, "An Act to Clarify the Administrative Practices of the State Tax Assessor Pertaining to State-issued Licenses"

Amend the bill in section 1 in subsection 1 by striking out all of the first sentence (page 1, lines 6 to 14 in L.D.) and inserting in its place the following: 'Every department, board, commission, division, authority, district or other agency of the State issuing or renewing a license or other certificate of authority to conduct a profession, trade or business shall annually, beginning--in--1988 on or before April 1st, furnish provide to the State Tax Assessor, in such form as the State-Tax Assessor ~~assessor~~ may prescribe, a list of all licenses or certificates of authority issued or renewed by that agency during the preceding calendar year.'

Further amend the bill by striking out all of section 2 and inserting in its place the following:

'Sec. 2. 36 MRSA §175, sub-§2, as amended by PL 1989, c. 880, Pt. C, §2, is further amended to read:

2. Failure to file or pay taxes; determination to prevent renewal, reissuance or other extension of license or certificate. If the State Tax Assessor determines,--from--the information-formulated-under-subsection-1-or-otherwise, that any person who holds a state-issued license or certificate of authority to conduct a profession, trade or business has neglected or refused either to file any returns at the time required under this Title or to pay any tax liability due under this Title which that has been demanded, and the person continues to fail to file or pay after at least 2 specific written requests to do so, the State-Tax-Assessor ~~assessor~~ shall notify the person in writing that refusal to file the required tax return or to pay

**COMMITTEE AMENDMENT**

2 the overdue tax liability may result in loss of license or  
3 certificate of authority. ~~The revocation notice is also~~  
4 ~~conditioned upon the continuing failure to file or pay after at~~  
5 ~~least 2 specific requests to file required returns or to pay a~~  
6 ~~demand liability.~~ If the person continues for a period in  
7 excess of 30 days from notice of possible denial of renewal or  
8 reissuance of a license or certificate of authority to fail to  
9 file or show reason why the person is not required to file or if  
10 the person continues not to pay, the State Tax Assessor shall  
11 notify the person in writing of the determination to prevent  
12 renewal ~~or~~ reissuance or extension of the license or certificate  
13 of authority by the issuing agency. A review of this  
14 determination is available by requesting a petition for  
15 reconsideration under section 151, subject to appeal to the  
16 Superior Court in accordance with the Maine Administrative  
17 Procedure Act, ~~Title 5, chapter 375.~~ Either by failure to  
18 proceed to the next step of appeal or by exhaustion of the steps  
19 of appeal, the determination of the ~~State Tax Assessor's~~  
20 assessor's right to prevent renewal or reissuance becomes final  
unless otherwise determined by appeal.'

22 Further amend the bill by inserting after section 4 the  
23 following:

24 'Sec. 5. 36 MRSA §191, sub-§2, ¶N, as amended by PL 1987, c.  
25 769, Pt. A, §148, is further amended to read:

26 N. The disclosure by the State Tax Assessor of computerized  
27 individual income tax data, without identification by  
28 taxpayer name, number or address, to a research agency of  
29 the Legislature; and

30 Sec. 6. 36 MRSA §191, sub-§2, ¶O, as enacted by PL 1987, c.  
31 769, Pt. A, §149, is amended to read:

32 O. The disclosure to an authorized representative of the  
33 Department of Human Services of the most recent address of a  
34 delinquent payor of child support when a written request  
35 containing the payor's Social Security number is made by the  
36 department; and

37 Sec. 7. 36 MRSA §191, sub-§2, ¶P is enacted to read:

38 P. The public disclosure by the State Tax Assessor of the  
39 name, last known business address and title of the  
40 professional license or certificate of any person whose  
41 license or certificate of authority to conduct a profession,  
42 trade or business in this State has not been renewed,  
43 reissued or otherwise extended by order of the assessor  
44 pursuant to section 175. This disclosure may be made only  
45 after no further administrative or judicial review of the

2 order is available under section 151 or the Maine  
4 Administrative Procedure Act.'

6 **STATEMENT OF FACT**

8 This amendment changes the language in section 1 of the bill  
10 to keep in place the requirement that state agencies provide the  
12 State Tax Assessor by April 1st each year with a list of licenses  
14 issued or renewed during the preceding calendar year. The  
16 amendment also clarifies the language in section 2 of the bill  
and adds a section amending the law regarding confidentiality of  
tax information to allow the State Tax Assessor to publicly  
disclose the name of any person whose state-issued license has  
not been renewed or otherwise extended when no further appeal is  
possible.

Reported by the Committee on Taxation  
Reproduced and distributed under the direction of the Clerk of the  
House  
3/11/92 (Filing No. H-1093)