

MAINE STATE LEGISLATURE

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2 profession, trade or business shall provide to the commissioner,
 4 in such form as the commissioner may prescribe, a list of all
 6 licenses or certificates of authority issued or renewed by that
 8 agency during the preceding calendar year, beginning with
 10 calendar year 1993. The list provided to the commissioner must
 12 contain the name, address, social security or federal
 14 identification number of the licensees and such other identifying
 16 information as the commissioner may adopt by rule.
Notwithstanding other provisions of law, a person seeking a
license or certificate of authority or a renewal shall provide,
and the responsible agency shall collect, the information
required by the commissioner under this section. Failure by a
person to provide that information to a licensing or certifying
agency results in an automatic denial of a request for a license
or certificate of authority or a renewal.

18 2. Failure to file or pay taxes; determination to prevent
 20 renewal, reissuance or other extension of license or
 22 certificate. If the commissioner determines that any person who
 24 holds a state-issued license or certificate of authority to
 26 conduct a profession, trade or business has failed to file a
 28 return at the time required under this chapter or failed to pay
 30 any tax liability due under this chapter that has been demanded,
 32 and the person continues to fail to file or pay after at least 2
 34 specific written requests to do so, the commissioner shall notify
 36 the person in writing by certified mail, return receipt
 38 requested, that refusal to file the required tax return or to pay
 40 the overdue tax liability may result in loss of license or
 42 certificate of authority. If the person continues for a period
in excess of 30 days from notice of possible denial of renewal or
reissuance of a license or certificate of authority to fail to
file or show reason why the person is not required to file or if
the person continues not to pay, the commissioner shall notify
the person in writing of the determination to prevent renewal,
reissuance or extension of the license or certificate of
authority by the issuing agency. A review of this determination
is available by filing an appeal under section 1226 to the Maine
Unemployment Insurance Commission. Either by failure to proceed
to the next step of appeal or by exhaustion of the steps of
appeal, the determination of the commissioner's right to prevent
renewal or reissuance becomes final unless otherwise determined
by appeal.

44 3. Refusal to renew, reissue or otherwise extend license or
 46 certificate. Notwithstanding any other provision of law, any
 48 issuing agency that is notified by the commissioner of the
 50 commissioner's final determination to prevent renewal or
reissuance of a license or certificate of authority under
subsection 2 shall refuse to reissue, renew or otherwise extend
the license or certificate of authority. Notwithstanding Title

2 5. sections 10003 and 10005, an action by an issuing agency
3 pursuant to this subsection is not subject to the requirements of
4 Title 5, chapter 375, subchapters IV and VI and no hearing by the
5 issuing agency or in Administrative Court is required. A refusal
6 by an agency to reissue, renew or otherwise extend the license or
7 certificate of authority is deemed a final determination within
8 the meaning of Title 5, section 10002.

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10 4. Subsequent reissuance, renewal or other extension of
11 license or certificate. The agency may reissue, renew or
12 otherwise extend the license or certificate of authority in
13 accordance with the agency's statutes and rules after the agency
14 receives a certificate issued by the commissioner that the person
15 is in good standing with respect to all returns due or with
16 respect to any tax due as of the date of issuance of the
17 certificate. An agency may waive any applicable requirement for
18 reissuance, renewal or other extension if it determines that the
19 imposition of that requirement places an undue burden on the
20 person and that a waiver of the requirement is consistent with
21 the public interest.

22 5. Financial institutions excluded. This section does not
23 apply to any registration, permit, order or approval issued
24 pursuant to Title 9-B nor does it apply to tax registration
25 certificates issued by the Bureau of Taxation for sales tax,
26 withholding tax and fuel tax.'

27 Further amend the bill by inserting at the end before the
28 statement of fact the following:
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32 **FISCAL NOTE**

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34 By strengthening the Department of Labor's ability to
35 collect delinquent unemployment insurance taxes, the bill will
36 increase revenues to the Maine Unemployment Compensation Fund by
37 \$132,000 and \$176,000 for fiscal years 1993-94 and 1994-95,
38 respectively.

39
40 The Department of Labor will incur some minor additional
41 costs to administer a strengthened collection process for
42 delinquent unemployment insurance taxes. These costs can be
43 absorbed within the department's existing budgeted resources.

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45 A number of state agencies may incur some minor additional
46 costs to provide required lists of licensees to the Department of
47 Labor. These costs can be absorbed within the various agencies'
48 existing budgeted resources.'

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STATEMENT OF FACT

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This amendment modifies the original bill by removing the section that would have imposed personal liability for the payment of a corporation's unemployment taxes. The amendment also replaces the section controlling the revocation of a license to do business for failure to pay unemployment taxes so that it is more closely aligned with the comparable statute for the Bureau of Taxation. The amendment also provides that the period of limitation for tax assessments does not apply where there is a "willful" intent to evade. The amendment changes the fee to be paid for recording a lien from \$5 to the usual and customary fee. The amendment also adds a fiscal note.

Reported by the Majority for the Committee on Labor.
Reproduced and Distributed Pursuant to Senate Rule 12.
(5/17/93) (Filing No. S-156)