

MAINE STATE LEGISLATURE

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OK
R. of S.

L.D. 1149

(Filing No. H-611)

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
116TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 844, L.D. 1149, Bill, "An Act to Amend the Enforcement Provisions of the Bureau of Taxation"

Amend the bill by striking out everything after the enacting clause and before the statement of fact and inserting in its place the following:

Sec. 1. 36 MRSA §175, sub-§2, as amended by PL 1991, c. 820, §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 that any person who holds a state-issued license or certificate of authority to conduct a profession, trade or business has neglected or refused to file any returns at the time required under this Title or to pay any a tax liability due under this Title that has been demanded, other than taxes due pursuant to Part 2, and the person continues to fail to file or pay after at least 2 specific written ~~requests-to-do-so~~ notices, each giving 30 days to respond, are sent by certified mail or served by a civil officer, then the assessor shall notify the person in writing that refusal to file the required tax return or to pay the overdue tax liability may result in loss of license or 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 State Tax Assessor 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

COMMITTEE AMENDMENT

R. G. S.

COMMITTEE AMENDMENT "A" to H.P. 844, L.D. 1149

2 is available by requesting a petition for reconsideration under
3 section 151, subject to appeal to the Superior Court in
4 accordance with the Maine Administrative Procedure Act. Either
5 by failure to proceed to the next step of appeal or by exhaustion
6 of the steps of appeal, the determination of the assessor's right
7 to prevent renewal or reissuance becomes final unless otherwise
8 determined by appeal. In any event, the license or certificate
of authority in question remains in effect until all appeals are
taken to their final conclusion.

10 **Sec. 2. 36 MRSA §175, sub-§6** is enacted to read:

12 2. Certificate of good standing. The State Tax Assessor
14 must issue a certificate of good standing to the licensee
16 conditioned upon an agreement to complete obligations under this
18 title. If the licensee fails to honor the agreement, the State
Tax Assessor may notify the licensee and the licensing authority
to the determination to revoke the license. A review of this
determination is available by requesting a petition for
20 reconsideration under section 151, subject to appeal to the
Superior Court in accordance with the Maine Administrative
22 Procedure Act. Either by failure to proceed to the next step of
appeal or by exhaustion of the steps of appeal, the determination
24 of the assessor's right to revoke becomes final unless otherwise
determined by appeal. The licensing board shall on receipt of
26 the finalized notice to revoke, revoke the license within 30
days. The bureau and the licensee may agree to nonbinding
28 mediation for an agreement to complete obligations.

30 **Sec. 3. Report.** The State Tax Assessor shall report to the
32 joint standing committee of the Legislature having jurisdiction
over taxation matters for the first session of the 117th
34 Legislature on the operation, efficiency and effectiveness of
collecting taxes through the power to prevent renewal, reissuance
or other extension of license or certificate of authority to
36 conduct a profession, business or trade.

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40 **FISCAL NOTE**

42 The Bureau of Taxation will incur some minor additional
44 costs to issue provisional licenses in certain circumstances and
report to the Joint Standing Committee on Taxation during the
46 First Regular Session of the 117th Legislature. These costs can
be absorbed within the bureau's existing budgeted resources.'

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STATEMENT OF FACT

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4 This amendment clarifies the notice provisions to a taxpayer
6 prior to action being taken and allows a taxpayer to continue to
8 work under the license until all appeals are exhausted. It also
10 requires the Bureau of Taxation to offer a provisional license if
the taxpayer agrees to enter into a payment agreement. This
amendment allows for mediation between both parties to determine
a reasonable payment agreement. Finally, the amendment adds a
fiscal note to the bill.

Reported by the Majority of the Committee on Taxation
Reproduced and distributed under the direction of the Clerk of the
House

6/4/93

(Filing No. H-611)