

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

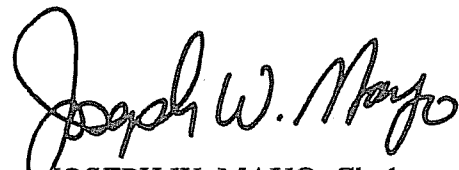
No. 1149

H.P. 844

House of Representatives, April 1, 1993

An Act to Amend the Enforcement Provisions of the Bureau of Taxation.

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative NADEAU of Saco.
Cosponsored by Representatives: HOGLUND of Portland, MURPHY of Berwick, RAND of
Portland, SPEAR of Nobleboro, Senators: CARPENTER of York, CIANCHETTE of Somerset,
SUMMERS of Cumberland.

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

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4 **Sec. 1. 36 MRSA §175, sub-§2**, as amended by PL 1991, c. 820,
§2, is further amended to read:

6 **2. Failure to file or pay taxes; determination to prevent**
7 **renewal, reissuance or other extension of license or**
8 **certificate.** If the State Tax Assessor determines that any
10 person who holds a state-issued license or certificate of
12 authority to conduct a profession, trade or business has
neglected or refused to file any returns at the time required
14 under this Title or to pay any tax liability due under this Title
that has been demanded, and the person continues to fail to file
16 or pay after at least 2 specific written ~~requests-to-do-se~~
notices, each giving 30 days to respond, are sent by certified
18 mail or served by a civil officer, then the assessor shall notify
the person in writing that refusal to file the required tax
20 return or to pay the overdue tax liability may result in loss of
license or certificate of authority. If the person continues for
22 a period in excess of 30 days from notice of possible denial of
renewal or reissuance of a license or certificate of authority to
24 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
26 to prevent renewal, reissuance or extension of the license or
certificate of authority by the issuing agency. A review of this
28 determination is available by requesting a petition for
reconsideration under section 151, subject to appeal to the
30 Superior Court in accordance with the Maine Administrative
Procedure Act. Either by failure to proceed to the next step of
32 appeal or by exhaustion of the steps of appeal, the determination
of the assessor's right to prevent renewal or reissuance becomes
34 final unless otherwise 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.

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

38 **6. Related to licensed activity.** Notwithstanding
40 subsections 1 to 5, the State Tax Assessor may prevent renewal or
reissuance of a license only if tax owed is by cause of license.
42 In case of dual licenses, the State Tax Assessor may prevent
renewal or reissuance of only a license for which tax is owed.
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STATEMENT OF FACT

4 This bill prevents the State Tax Assessor from failing to
6 renew or reissue the license or certificate of authority of a
8 taxpayer for unpaid taxes not related to activity pursuant to the
 license. It also amends the notice provisions to a taxpayer
 prior to action being taken and allows a taxpayer to continue to
 work under the license until all appeals are exhausted.