

# MAINE STATE LEGISLATURE

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R. 918

L.D. 1447

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TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 1081, L.D. 1447, Bill, "An Act to Conform Maine Income Tax Laws and Rules to the Internal Revenue Code"

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 §143 is enacted to read:

§143. Compromise of tax liability

The State Tax Assessor may compromise a tax liability arising under this Title upon the grounds of doubt as to liability or doubt as to collectibility, or both. Upon acceptance by the assessor of an offer in compromise, the liability of the taxpayer in question is conclusively settled and neither the taxpayer nor the assessor may reopen the case except by reason of falsification or concealment of assets by the taxpayer or mutual mistake of a material fact. The decision of the assessor to reject an offer in compromise is not subject to review under section 151. The assessor's authority to compromise a tax liability pursuant to this section is separate from and in addition to the assessor's authority to cancel or abate a tax liability pursuant to section 142.

**COMMITTEE AMENDMENT**

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The submission of an offer in compromise does not automatically operate to stay the collection of a tax liability, but the assessor may stay collection action if the interests of the State are not jeopardized by that action.

The assessor may adopt rules regarding the procedures to be followed for the submission and consideration of offers in compromise.

**FISCAL NOTE**

The Bureau of Taxation will incur some minor additional costs to adopt rules pertaining to the submission and consideration of offers in compromise. These costs can be absorbed within the bureau's existing budgeted resources.'

**STATEMENT OF FACT**

This amendment replaces the entire bill. It authorizes the State Tax Assessor to compromise any tax liability on the grounds of doubt as to the liability or collectibility, or both. It also grants the State Tax Assessor authority to adopt rules regarding the procedure to be followed for the submission and consideration of offers in compromise.