

MAINE STATE LEGISLATURE

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STATE OF MAINE
SENATE
116TH LEGISLATURE
SECOND REGULAR SESSION

SENATE AMENDMENT "B" to SENATE AMENDMENT "A" to S.P. 778, L.D. 2008, Bill, "An Act to Clarify the Jobs and Investment Tax Credit"

Amend the amendment by inserting after the first indented paragraph after the title and before section 1 the following:

Sec. 1. 36 MRSA §191, sub-§2, ¶O, as amended by PL 1991, c. 820, §6, is further amended to read:

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

Sec. 2. 36 MRSA §191, sub-§2, ¶P, as enacted by PL 1991, c. 820, §7, is amended to read:

P. The public disclosure by the State Tax Assessor of the name, last known business address and title of the professional license or certificate of any person whose license or certificate of authority to conduct a profession, trade or business in this State has not been renewed, reissued or otherwise extended by order of the assessor pursuant to section 175. This disclosure may be made only after no further administrative or judicial review of the order is available under section 151 or the Maine Administrative Procedure Act; and

SENATE AMENDMENT

R. of S.

Sec. 3. 36 MRSA §191, sub-§2, ¶Q is enacted to read:

Q. The public disclosure of a taxpayer's return as authorized under section 5215, subsection 9.'

Further amend the amendment in section 1 in that part designated "§5215." by inserting after subsection 8 the following:

'9. Disclosure. A taxpayer shall authorize the public disclosure of the taxpayer's tax return for any year in which a tax credit is received under this section. The failure to authorize public disclosure disqualifies the taxpayer from receiving a tax credit in that year.'

Further amend the amendment by renumbering the sections to read consecutively.

FISCAL NOTE

This amendment requires public disclosure of a taxpayer's return in certain situations. This provision may affect the ability of the State Tax Assessor to access federal tax information. The fiscal impact of this amendment can not be determined.

STATEMENT OF FACT

This amendment requires a taxpayer to agree to the public disclosure of the taxpayer's tax return for any year in which an investment tax credit is received. This ensures that taxpayers and policymakers have full knowledge of how the investment tax credit is being implemented and are able to accurately assess its effectiveness.

SPONSORED BY: Pol. McCormick
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