

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

SECOND REGULAR SESSION-1996

Legislative Document

No. 1771

S.P. 697

In Senate, February 13, 1996

An Act Concerning Technical Changes to the Tax Laws.

(EMERGENCY)

Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule 24.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "May M. Ross".

MAY M. ROSS
Secretary of the Senate

Presented by Senator HATHAWAY of York.

Cosponsored by Representative TRIPP of Topsham and

Senators: CAREY of Kennebec, FERGUSON of Oxford, Representatives: DORE of Auburn, DUNN of Gray, GREEN of Monmouth, MURPHY of Berwick, REED of Falmouth.

2 **Emergency preamble. Whereas,** Acts of the Legislature do not
become effective until 90 days after adjournment unless enacted
as emergencies; and

4 **Whereas,** delay in making technical changes to the tax laws
6 would interfere with administration of those laws; and

8 **Whereas,** legislative action is immediately necessary in
order to ensure continued and efficient administration of the tax
10 laws; and

12 **Whereas,** in the judgment of the Legislature, these facts
create an emergency within the meaning of the Constitution of
14 Maine and require the following legislation as immediately
necessary for the preservation of the public peace, health and
16 safety; now, therefore,

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

20 **Sec. 1. 36 MRSA §112, sub-§1,** as amended by PL 1995, c. 281,
§1, is further amended to read:

22 **1. General powers and duties.** The State Tax Assessor shall
24 administer and enforce the tax laws enacted under this Title and
under Title 29-A, and may adopt rules and require such
26 information to be reported as necessary. The assessor may
investigate, enforce and prosecute activities defined as crimes
28 in this Title and any related criminal activities. The assessor
shall provide, at the time of issuance, to one or more entities
30 that publish a monthly state tax service all rules, bulletins,
taxpayer notices or alerts, notices of rulemaking, any other
32 taxpayer information issued by the assessor, and all substantive
amendments or modifications of the same, for publication by that
34 entity or entities. When a significant change has occurred in
Bureau of Taxation policy or practice or in the interpretation by
36 the bureau of any law, rule or instruction bulletin, the assessor
shall, within 60 days of the change, provide to the same
38 publishing entity or entities written notice, suitable for
publication, of the change.

40 **Sec. 2. 36 MRSA §112, sub-§2,** as amended by PL 1985, c. 785,
42 Pt. B, §168, is further amended to read:

44 **2. Organization.** The State Tax Assessor may employ such
deputies, assistants and employees as are necessary, subject to
46 the Civil Service Law unless otherwise provided, as--are
necessary, and distribute the duties given to him the assessor or
48 to the Bureau of Taxation among such persons or divisions in that
bureau as he-deems the assessor considers necessary for economy
50 and efficiency in administration. An

officer within each division of the bureau shall must be
2 designated by the ~~State-Tax-Assessor~~ assessor as director of that
division. Notwithstanding any other provision of law, the
4 director of the Compliance Division and the director of the
Research Division serve at the pleasure of the assessor. The
6 ~~State-Tax-Assessor~~ assessor, for enforcement and administrative
purposes, may divide the State into a reasonable number of
8 districts in which branch offices may be maintained.

10 **Sec. 3. 36 MRSA §174, sub-§1**, as enacted by PL 1981, c. 364,
§12, is amended to read:

12
1. **Generally.** If any a taxpayer fails to pay any a tax
14 imposed by this Title on or before the due date of that tax, the
State Tax Assessor, through the Attorney General, may commence a
16 civil action within 6 years of ~~that due date~~ the issuance of the
demand notice required by section 171 in any a court of competent
18 jurisdiction within in this State in the name of the State for
the recovery of that tax. In this action, the certificate of the
20 State Tax Assessor showing the amount of the delinquency is prima
facie evidence of the levy of the tax, of the delinquency and of
22 the compliance by the State Tax Assessor with this Title in
relation to the assessment of the tax.

24
Sec. 4. 36 MRSA §176-A, sub-§16, as amended by PL 1993, c.
26 395, §5, is further amended to read:

28 **16. Time for collection of taxes.** Taxes must be collected
by levy within 10 years after the assessment of the tax becomes
30 final, or prior to the expiration of any the period of collection
agreed upon in writing by the assessor and the taxpayer. The
32 period agreed upon may be extended by subsequent agreements in
writing made before the expiration of the period previously
34 agreed upon. Any A levy action ordered by the assessor before
the expiration of the 10-year period continues beyond the
36 expiration of the 10-year period for a period of 6 months from
the date ~~sueh~~ the levy is first made or until the liability out
38 of which ~~sueh~~ the levy arose is satisfied or becomes
unenforceable, whichever occurs first. The running of the
40 10-year period is stayed during the time that a consensual
payment plan between the taxpayer and the assessor is in effect.
42 When any a question relative to the taxes is pending before any
an agency or court ~~at--the--end--of--the--10--year--period~~, the
44 assessor's right to collect any the tax due by levy continues
until 6 years after the final determination of the question.
46 When a taxpayer files for protection under the United States
Bankruptcy Code, the assessor's right to collect any the tax due
48 by levy continues until 6 years after the date of discharge or
dismissal of the bankruptcy proceeding.

50

2 **Sec. 5. 36 MRSA §177, sub-§1**, as amended by PL 1991, c. 546,
§1, is further amended to read:

4 **1. Generally.** All sales and-use taxes collected by any a
6 person pursuant to Part 3, all taxes collected by any a person
under color of Part 3 which ~~that~~ have not been properly returned
8 or credited to the persons from whom they were collected, all
taxes collected by any or imposed on a person pursuant to chapter
10 451 or 459, all fees collected pursuant to chapter 719 and all
taxes collected by any a person pursuant to chapter 827
12 constitute a special fund in trust for the State Tax Assessor.
The liability for the taxes or fees and any the interest or
14 penalty on taxes or fees is enforceable by assessment and
collection, in the manner prescribed in this Part, against the
16 person and against any an officer, director, member, agent or
employee of that person who, in that capacity, is responsible for
18 the control or management of the funds or finances of that person
or is responsible for the payment of that person's taxes.

20 **Sec. 6. 36 MRSA §187-B, sub-§7, ¶G**, as enacted by PL 1991, c.
873, §5 and affected by §§8 and 9, is amended to read:

22 G. The amount subject to a penalty imposed by subsections 1
24 and-2 1, 2 and 4-A is de minimis when considered in relation
to the amount otherwise properly paid, the reason for the
26 failure to file or pay and the taxpayer's compliance history.

28 **Sec. 7. 36 MRSA §193** is enacted to read:

30 **§193. Returns; declaration covering perjury; submission of**
32 **returns and funds by electronic means**

34 A return, report or other document required to be made
pursuant to this Title must contain a declaration, in a form
prescribed by the State Tax Assessor, that the statements
contained in the return, report or other document are true and
that they are made under the penalties of perjury. The assessor
may allow or require the filing of a return or document by
electronic data submission or telephonically. The assessor may
also allow or require the payment of a tax or the refund of a tax
by the electronic transfer of funds. An electronic funds
transfer allowed or required by the assessor pursuant to this
section is considered a return. The assessor may adopt rules in
order to establish procedures necessary to implement the
provisions of this section.

46 **Sec. 8. 36 MRSA §1752, sub-§10**, as repealed and replaced by PL
48 1987, c. 497, §21, is amended to read:

2 **10. Retailer.** "Retailer" means any a person who makes
3 retail sales or who is required to register by section 1754 or
4 section 1754-A or who is registered under section 1756.

6 **Sec. 9. 36 MRSA §1760, sub-§14** is amended to read:

8 **14. Publications.** Sales of any a publication printed on
9 paper and regularly issued at average intervals not exceeding 3
10 months.

12 **Sec. 10. 36 MRSA §1760, sub-§25,** as amended by PL 1991, c.
13 546, §21, is further amended to read:

14 **25. Watercraft sold to nonresidents.** Sales in this State
15 to nonresidents of watercraft, when such craft are either
16 delivered outside the State or delivered in the State to be
17 sailed or transported outside the State immediately upon delivery
18 by the seller; and any sales to nonresidents, under contracts for
19 the construction of any such craft to be so delivered, of
20 materials to be incorporated; and any sales to nonresidents for
21 the repair, alteration, refitting, reconstruction, overhaul or
22 restoration of any such craft to be so delivered, of materials to
23 be incorporated. Unless the craft is present in the State, for a
24 purpose other than temporary storage, for more than 30 days
25 during the 12-month period following its date of purchase or is
26 registered in Maine without also being registered in another
27 state or documented with a location in this State, within 12
28 months of the date of purchase, the purchaser is exempt from the
29 use tax.

30 **Sec. 11. 36 MRSA §1951-A, sub-§1,** as enacted by PL 1991, c. 9,
31 Pt. E, §24, is amended to read:

34 **1. Monthly report and payment.** Every retailer shall file
35 with the State Tax Assessor, on or before the 15th day of each
36 month, a report ~~made under the pains and penalties of perjury on~~
37 ~~such a form as the State Tax Assessor may prescribe~~ assessor
38 prescribes that discloses the total sale price of all sales made
39 during the preceding calendar month and such other information as
40 the ~~State Tax Assessor~~ assessor requires. The ~~State Tax Assessor~~
41 assessor may permit the filing of returns other than monthly. The
42 ~~State Tax Assessor~~ assessor, by rule, may waive reporting
43 nontaxable sales. ~~Upon application of a retailer, the State Tax~~
44 ~~Assessor shall issue a classified permit establishing the~~
45 ~~percentage of exempt sales. The classified permit may be amended~~
46 ~~or revoked as to its classification whenever the State Tax~~
47 ~~Assessor determines that the percentage of exempt sales is~~
48 ~~inaccurate.~~ The ~~State Tax Assessor~~ assessor may for good cause
49 extend for not more than 30 days the time for making returns
50 required under ~~chapters 211 to 225~~ this Part.

2 Every person subject to the use tax shall file similar reports,
at similar dates, and pay the tax or furnish a receipt for the
same from a registered retailer.

4
6 **Sec. 12. 36 MRSA §2113**, as amended by PL 1991, c. 780, Pt.
CCC, §3, is repealed and the following enacted in its place:

8 **§2113. Criminal penalties**

10 A violation of a provision of this Part for which a penalty
12 or forfeiture is not provided by any other provision of law is a
Class E crime, except that a person who has a prior conviction
14 and violates the same provision commits a Class D crime.

16 **Sec. 13. 36 MRSA §3743** is amended to read:

18 **§3743. Intent of provisions**

20 The intent and purpose of this chapter, ~~imposing an estate~~
tax, is to obtain for this State the benefit of the credit
22 allowed under Title III, section 301, subsection (b) of the
Federal Revenue Act of 1926 to the extent that this State may be
entitled by this chapter by imposing an additional tax, and the
24 ~~same shall chapter must~~ be liberally construed to effect this
purpose. ~~The State Tax Assessor may make such regulations~~
26 ~~relative to the assessment and the collection of the tax provided~~
~~by this chapter, not inconsistent with law, as may be necessary~~
28 ~~to carry out this intent.~~

30 **Sec. 14. 36 MRSA §4074**, as amended by PL 1991, c. 846, §35,
is further amended to read:

32 **§4074. Authority of State Tax Assessor**

34 The State Tax Assessor shall collect all taxes, interest and
36 penalties provided by chapter 7 and by this chapter and may
institute proceedings of any nature necessary or desirable for
38 that purpose, including such proceedings as may be necessary or
desirable for the removal of personal representatives and
40 trustees who have failed to pay the taxes due from estates in
their hands.

42 The ~~State Tax Assessor~~ assessor may enforce the collection
44 of any taxes secured by bond in a civil action brought on the
bond regardless of the fact that some other official may be named
46 as obligee in the bond.

48 ~~If any overpayment of tax imposed by this chapter is~~
~~refunded within 3 months after the date last prescribed, or~~
50 ~~permitted by extension of time, for filing the return of that tax~~

2 ~~er within 3 months after the return is filed or within 3 months~~
3 ~~after a return requesting a refund of the overpayment is filed,~~
4 ~~whichever is later, no interest may be paid by the State Tax~~
5 ~~Assessor.~~

6 **Sec. 15. 36 MRSA §4305**, as repealed and replaced by PL 1977,
7 c. 694, §711, is amended to read:

8 **§4305. Certification**

9
10 Every processor or shipper of blueberries shall, ~~each year~~
11 ~~before processing or shipping blueberries,~~ obtain certification
12 from the State Tax Assessor. The ~~State Tax Assessor~~ assessor
13 shall provide the applications for the certification, which shall
14 must contain the name under which the processor or shipper is
15 transacting business ~~within~~ in the State, the place or places of
16 business, the names and addresses of the ~~several~~ persons
17 constituting a firm or partnership, and, if a corporation, the
18 corporate name and names and addresses of its principal officers
19 and agents ~~within~~ in the State. ~~No~~ A processor or shipper shall
20 may not process or ship any blueberries until the certification
21 has been issued. Certification may be suspended or revoked by
22 the ~~State Tax Assessor~~ assessor for failure to pay ~~such blueberry~~
23 the tax ~~as may be due imposed by section 4303~~ or for the filing
24 of false or fraudulent reports or returns ~~as required by the~~
25 ~~State Tax Assessor.~~ All certification shall expire July 1st,
26 annually, and shall A certificate issued by the assessor pursuant
27 to this section is not be deemed to be a license within the
28 meaning of that term in the Maine Administrative Procedure Act.

29
30 **Sec. 16. 36 MRSA §5122, sub-§2, ¶H**, as amended by PL 1991, c.
31 591, Pt. N. §7 and affected by §8, is further amended to read:

32
33 H. For each taxable year subsequent to the year of the
34 loss, an amount equal to the absolute value of any the net
35 operating loss arising from tax years beginning on or after
36 January 1, 1989, but before January 1, 1993, for which
37 federal adjusted gross income was increased in accordance
38 with subsection 1, paragraph H and that pursuant to the
39 ~~United States Internal Revenue Code~~ code, Section 172 was
40 carried back for federal income tax purposes, but only to
41 the extent that:

- 42
43 (1) Maine ~~net~~ taxable income is not reduced below zero;
- 44
45 (2) The taxable year is within the allowable federal
46 period for carry-over; and
- 47
48 (3) The amount has not been previously used as a
49 modification pursuant to this subsection.
- 50

2 **Sec. 17. 36 MRSA §5164, sub-§3**, as enacted by P&SL 1969, c.
154, §F, §1, is amended to read:

4
6 **3. Alternate attribution of adjustment.** The assessor may by
regulation, upon the taxpayer's written request, authorize the
8 use of such other methods of determining to whom the items
comprising the fiduciary adjustment ~~shall be~~ are attributed, as
10 may be appropriate and equitable, ~~on such terms and conditions as~~
~~the assessor may require.~~

12 **Sec. 18. 36 MRSA §5176, sub-§2**, as enacted by P&SL 1969, c.
154, §F, §1, is amended to read:

14
16 **2. Alternate methods.** The assessor may ~~by regulation~~
~~establish, upon the taxpayer's written request, authorize the use~~
18 of such other method or methods of determining the respective
shares of the beneficiaries and of the estate or trust in its
20 income derived from sources in this State, and in the
modifications related thereto, as may be appropriate and
equitable.

22 **Sec. 19. 36 MRSA §5200-A, sub-§2, ¶H**, as amended by PL 1991,
24 c. 591, Pt. N, §12 and affected by §13, is further amended to
read:

26
28 H. For each taxable year subsequent to the year of the
loss, an amount equal to the absolute value of any the net
operating loss arising from tax years beginning on or after
30 January 1, 1989 but before January 1, 1993 and that,
pursuant to the ~~United States Internal Revenue Code~~ code,
32 Section 172, was carried back for federal income tax
purposes, but only to the extent that:

34 (1) Maine net taxable income is not reduced below zero;

36 (2) The taxable year is within the allowable federal
38 period for carry-over; and

40 (3) The amount has not been previously used as a
modification pursuant to this subsection.

42
44 **Sec. 20. 36 MRSA §5232**, as enacted by P&SL 1969, c. 154, §F,
§1, is repealed.

46 **Sec. 21. 36 MRSA §5233**, as enacted by P&SL 1969, c. 154, §F,
§1, is repealed.

48
50 **Sec. 22. 36 MRSA §5240**, as enacted by P&SL 1969, c. 154, §F,
§1, is repealed.

2 **Sec. 23. 36 MRSA §5241**, as amended by PL 1987, c. 819, §12,
is further amended to read:

4
6 **§5241. Partnership and S corporation returns**

8 Every partnership and S corporation having with a resident
partner or shareholder or ~~having any~~ with income derived from
10 sources in this State, determined in accordance with the
applicable rules of section 5142 as in the case of a nonresident
12 individual, shall make a return for the taxable year setting
forth all items of income, gain, loss, and deduction, and the
14 names and addresses of the individuals whether residents or
nonresidents who would be entitled to share in the net income if
distributed and the amount of the distributive share of each
16 individual and such other pertinent information as the ~~assessor~~
State Tax Assessor may prescribe ~~by regulations and~~
18 ~~instructions~~. A return, statement or other document required of
a partnership must be signed by one or more partners. The
20 appropriate return shall must be filed on or before the 15th day
of the 4th month for partnerships or the 15th day of the 3rd
22 month for S corporations following the close of each taxable
year. For purposes of this section, "taxable year" means a year
24 or period which that would be a taxable year of the partnership
or S corporation if it were subject to tax under this Part. The
26 ~~State-Tax-Assessor~~ assessor may elect to waive the requirement to
file a Maine return as established in this section for any
28 ~~particular~~ a tax year and in its place require the partnership or
S corporation to file a copy of its federal partnership or S
30 corporation return.

32 **Sec. 24. 36 MRSA §5242**, as enacted by P&SL 1969, c. 154, §F,
§1, is amended to read:

34
36 **§5242. Information returns**

38 The assessor may ~~prescribe regulations and instructions~~
~~requiring~~ require returns of information to be made and filed on
or before February 28th of each year by any a person making
40 payment or crediting in any a calendar year the amounts of \$600
or more (\$10 or more in the case of interest or dividends) to any
42 a person who may be subject to the tax imposed under this Part.
~~Such~~ The returns may be required of any a person, including
44 lessees or mortgagors of real or personal property, fiduciaries,
employers, and all officers and employees of this State, or of
46 any a municipal corporation or political subdivision of this
State, having the control, receipt, custody, disposal or payment
48 of dividends, interest, rents, salaries, wages, premiums,
annuities, compensations, remunerations, emoluments or other
50 fixed or determinable gains, profits, or income, except interest

coupons payable to bearer. A duplicate of the statement as to tax withheld on wages, required to be furnished by an employer to an employee, ~~shall-constitute~~ constitutes the return of information required to be made under this section with respect to ~~sueh~~ those wages.

Sec. 25. 36 MRSA §5250, sub-§3, as amended by PL 1979, c. 541, Pt. A, §243, is further amended to read:

3. Withholding agreements. The assessor may enter into agreements with the tax departments of other states, ~~-which that~~ require income tax to be withheld from the payment of wages and salaries, so as to govern the amounts to be withheld from the wages and salaries of residents of ~~sueh~~ those states under this chapter. ~~Sueh~~ The agreements may provide for recognition of anticipated tax credits in determining the amounts to be withheld and, ~~-under-regulations-prescribed-by-the-assessor,~~ may relieve employers in this State from withholding income tax on wages and salaries paid to nonresident employees. The agreements authorized by this subsection are subject to the condition that the tax department of ~~sueh~~ the other states grant similar treatment to residents of this State.

Sec. 26. 36 MRSA §5250-A, sub-§3, ¶¶C and D, as enacted by PL 1991, c. 591, Pt. Y, §2 and affected by §3, are amended to read:

C. The consideration for the property is less than \$50,000;
e~~x~~

D. Written notification of the withholding requirements of this section has not been provided to the buyer; or

Sec. 28. 36 MRSA §5250-A, sub-§3, ¶E is enacted to read:

E. The seller is the State or an agency or political subdivision of the State, the Federal Government or an agency of the Federal Government, an organization exempt from income taxes pursuant to the code, Section 501(a) or an insurance company exempt from the tax imposed by this Part.

Sec. 29. 36 MRSA §5252, as amended by PL 1981, c. 371, §3, is further amended to read:

§5252. Credit for tax withheld

Wages and other items of income upon which tax is required to be withheld ~~shall-be~~ are taxable under this Part as if no withholding were required, but any the amount of tax actually deducted and withheld under this chapter in any a calendar year

2 shall-be is deemed to have been paid to the assessor on behalf of
the person from whom withheld, and sueh the person shall-be is
4 credited with having paid that amount of tax for the taxable year
beginning in sueh the calendar year. ~~For a taxable year of less~~
6 ~~than 12 months, the credit shall be made under regulations of the~~
assessor. If more than one taxable year begins in a calendar
8 year, the amount is allowed as a credit for the most recent
taxable year.

10 **Sec. 30. 36 MRSA §5266**, as amended by PL 1977, c. 694, §724,
is repealed.

12 **Sec. 31. 36 MRSA §5276-A, sub-§1**, as amended by PL 1993, c.
14 395, §23, is further amended to read:

16 **1. Generally.** Any An agency of the State, including the
University of Maine System or the Maine Technical College System,
18 that is authorized to collect from any an individual or
corporation a liquidated debt greater than \$25 shall notify in
20 writing the State Tax Assessor and supply information necessary
to identify the debtor whose refund is sought to be set off. The
22 ~~State Tax Assessor, assessor,~~ assessor, upon ~~any-sueh~~ notification, shall
assist the requesting agency by setting off that debt, ~~pursuant~~
24 ~~to rules promulgated by the State Tax Assessor,~~ against any a
refund to which that individual or corporation is entitled under
26 this Part. Liquidated child support debts that the Department of
Human Services has contracted to collect, pursuant to Title 19,
28 section 448-A or 495, subsection 2, are eligible, under the
provisions of this section, for setoff against any a refund due
30 the obligated individual. The ~~State Tax Assessor assessor~~ assessor shall
provide the creditor agency with the name, address and social
32 security number of each debtor whose refund is subject to setoff.

34 **Sec. 32. 36 MRSA §5284, sub-§1**, as amended by PL 1993, c. 253,
§1, is further amended to read:

36 **1. Maine Endangered and Nongame Wildlife Fund.** Taxpayers
38 who, when filing their return, are entitled to a refund under
this Part may designate any that a part of that refund be paid
40 into the Maine Endangered and Nongame Wildlife Fund established
in Title 12, section 7757. A taxpayer who is not entitled to a
42 refund under this Part may contribute to the Maine Endangered and
Nongame Wildlife Fund by including with that taxpayer's return
44 sufficient funds to make the contribution. Each individual
income tax return form must contain a designation in
46 substantially the following form: "Contribution to Maine
Endangered and Nongame Wildlife Fund: () \$5, () \$10, ()
48 \$25 or () Other \$."

2 The bill provides that the directors of the Compliance
3 Division and the Research Division of the Bureau of Taxation
4 serve at the pleasure of the State Tax Assessor and also provides
5 that the State Tax Assessor may commence a civil action to
6 collect a delinquent tax liability within 6 years of the date
7 that the assessor issues a formal demand for payment.

8 The bill deletes some language in Title 36, section 176-A in
9 order to make it clear that the statute of limitations for
10 collecting a delinquent tax by means of a levy is stayed during
11 the time that the assessment is under administrative
12 reconsideration or court review.

14 The bill clarifies the original intent of Title 36, section
15 177, subsection 1 to include special fuel taxes in the definition
16 of trust fund obligations.

18 The bill clarifies certain of the conditions under which the
19 substantial understatement penalty provided by Title 36, section
20 187-B, subsection 4-A must be waived by the State Tax Assessor.

22 The bill creates a new provision of law allowing the State
23 Tax Assessor to provide for the electronic filing of tax returns
24 and for the payment of taxes by electronic funds transfer.

26 The bill clarifies that publications must be printed on
27 paper in order to be entitled to an exemption from sales and use
28 tax.

30 The bill provides that the sale of a watercraft to a
31 nonresident does not incur a sales or use tax if the watercraft
32 is temporarily stored in this State after its purchase, even if
33 it is stored for more than 30 days.

34 The bill amends Title 36, section 1951-A to delete the
35 language requiring the State Tax Assessor to issue a classified
36 permit establishing the percentage of a retailer's exempt sales.

38 The bill amends the general criminal provision of the sales
39 and use tax law, Title 36, section 2113, to provide that what
40 would normally be a Class E crime is a Class D crime when there
41 is a prior conviction.

44 The bill amends Title 36, section 5241 to provide that tax
45 returns required to be filed by a partnership must be signed by
46 one or more partners.

48 The bill amends Title 36, section 5250 to provide certain
49 exemptions from the real estate tax withholding provisions.
50

2 The bill amends Title 36, section 5284, subsection 1 to
provide that a taxpayer who is not entitled to an income tax
refund may contribute to the Maine Endangered and Nongame
4 Wildlife Fund by including the contribution with the taxpayer's
return.

6

8 The bill amends Title 36, section 5285, subsection 1 to
provide that a taxpayer who is not entitled to an income tax
refund may contribute to the Maine Children's Trust Incorporated
10 by including the contribution with the taxpayer's tax return.

12 The bill also deletes unnecessary language relating to
regulations and makes technical corrections.

14