

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 2216

H.P. 1565

House of Representatives, April 27, 1999

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### An Act to Strengthen the Maine Taxpayer Bill of Rights.

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative CHICK of Lebanon.  
Cosponsored by Senator LIBBY of York and  
Representatives: BOWLES of Sanford, CLOUGH of Scarborough, GLYNN of South  
Portland, MARTIN of Eagle Lake, McALEVEY of Waterboro, SCHNEIDER of Durham,  
THOMPSON of Naples, TRACY of Rome.

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

4 **Sec. 1. 36 MRSA §151-B is enacted to read:**

6 **§151-B. Safeguards review and enforcement**

8 **1. Assessor duty.** The assessor shall ensure that bureau employees and contractors engaged with taxpayers in interviews, conferences or other procedures involving an audit, reconsideration of an assessment or other determination and collection of taxes abide by the Taxpayer Bill of Rights statement required to be prepared under section 112, subsection 7-A. The assessor shall ensure that bureau employees and contractors engaged with taxpayers as described in this section do not use coercive or abusive practices.

16 **2. Taxpayer complaint.** A taxpayer believing that the safeguards described in subsection 1 have not been followed with regard to the taxpayer may file a complaint with the director of the bureau's appellate division stating the reasons for the complaint. Within 30 days of receipt of the complaint, the director shall investigate the complaint and inform the taxpayer in writing of the results of the investigation. If the director finds the safeguards were not followed, the director may assign other bureau employees or contractors to handle the procedures involving the taxpayer and reimburse the taxpayer for expenses, including attorney's fees, incurred as a result of the failure to follow the safeguards.

24 **3. Appeal.** The director's action under subsection 2 constitutes final agency action and is subject to review by the Superior Court in the manner provided in section 151. If the Superior Court finds in favor of the taxpayer, the court shall, in addition to any other order or decree entered, order the bureau to pay the taxpayer's costs, including attorney's fees, in bringing the action.

30 **4. Notice.** The bureau shall provide written notice of the safeguards and complaint and appeal procedures set forth in this section to every taxpayer engaged with the bureau in interviews, conferences or other procedures involving an audit, reconsideration of an assessment or other determination and collection of taxes.

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48 **SUMMARY**

50 This bill ensures that Maine Revenue Services abides by the Taxpayer Bill of Rights, and does not engage in coercive or

abusive practices in its dealings with taxpayers. The bill  
2 permits a taxpayer to complain about treatment to the director of  
the appellate division of Maine Revenue Services and,  
4 subsequently, to the Superior Court, if necessary. Among the  
remedies provided for failure to follow the required safeguards  
6 in dealing with a taxpayer is reimbursement of costs, including  
attorney's fees, to the taxpayer.

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