

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 504

H.P. 389

House of Representatives, February 5, 2003

An Act To Strengthen the Taxpayer Bill of Rights

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative CRESSEY of Baldwin.
Cosponsored by Senator YOUNGBLOOD of Penobscot and
Representatives: ANNIS of Dover-Foxcroft, BOWEN of Rockport, CAMPBELL of Newfield,
DUPREY of Hampden, GLYNN of South Portland, MOORE of Standish, SNOWE-MELLO
of Poland, STONE of Berwick.

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

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

5 **§151-B. Safeguards review and enforcement**

6
7 **1. Assessor duty.** The assessor shall ensure that bureau
8 employees and contractors engaged with taxpayers in interviews,
9 conferences or other procedures involving an audit,
10 reconsideration of an assessment or other determination and
11 collection of taxes abide by the Taxpayer Bill of Rights
12 statement required to be prepared under section 112, subsection
13 7-A. The assessor shall ensure that bureau employees and
14 contractors engaged with taxpayers as described in this section
15 do not use coercive or abusive practices.

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

29
30 **3. Appeal.** The director's action under subsection 2
31 constitutes final agency action and is subject to review by the
32 Superior Court in the manner provided in section 151. If the
33 Superior Court finds in favor of the taxpayer, the court shall,
34 in addition to any other order or decree entered, order the
35 bureau to pay the taxpayer's costs, including attorney's fees, in
36 bringing the action.

37
38 **4. Notice.** The bureau shall provide written notice of the
39 safeguards and complaint and appeal procedures set forth in this
40 section to every taxpayer engaged with the bureau in interviews,
41 conferences or other procedures involving an audit,
42 reconsideration of an assessment or other determination and
43 collection of taxes.

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47 **SUMMARY**

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49 This bill ensures that the Department of Administrative and
50 Financial Services, Bureau of Revenue Services abides by the
Taxpayer Bill of Rights statement issued under the Maine Revised

2 Statutes, Title 36, section 112, subsection 7-A, and does not
engage in coercive or abusive practices in its dealings with
3 taxpayers. The bill permits a taxpayer to complain about
4 treatment to the director of the appellate division of the Bureau
of Revenue Services and, subsequently, to the Superior Court, if
5 necessary. Among the remedies provided for failure to follow the
6 required safeguards in dealing with a taxpayer is reimbursement
7 of costs, including attorney's fees, to the taxpayer.
8