

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**

**SENATE**

**124TH LEGISLATURE**

**FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 189, L.D. 490, Bill, "An Act To Amend the Laws Regarding Mandatory Electronic Filing of Certain Tax Returns"

Amend the bill by striking out all of section 1 and inserting the following:

**Sec. 1. Electronic filing requirements.** With regard to electronic filing requirements established by the Department of Administrative and Financial Services, Bureau of Revenue Services that begin on April 1, 2009, the bureau shall continue the practice of leniency in granting waivers of the electronic filing requirement for any taxpayer who has difficulty in meeting the requirements of electronic filing and shall provide clear explanation to taxpayers by the most expeditious method of the availability of waivers. The bureau shall report by January 15th annually to the joint standing committee of the Legislature having jurisdiction over taxation matters regarding the status of electronic filing requirements and the number of waivers requested and granted. The bureau's reporting requirement under this section ends January 15, 2015.

**SUMMARY**

This amendment replaces the bill and requires the Department of Administrative and Financial Services, Bureau of Revenue Services to continue leniency in the granting of waivers from new electronic filing requirements and to report on the status of electronic filing and waivers by January 15th annually. The reporting requirement ends January 15, 2015.

**FISCAL NOTE REQUIRED**

(See attached)

**COMMITTEE AMENDMENT**



# 124th MAINE LEGISLATURE

LD 490

LR 628(02)

**An Act To Amend the Laws Regarding Mandatory Electronic Filing of Certain Tax Returns**

**Fiscal Note for Bill as Amended by Committee Amendment "A"**

**Committee: Taxation**

**Fiscal Note Required: Yes**

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## Fiscal Note

Minor cost increase - General Fund

### Fiscal Detail and Notes

The cost to Maine Revenue Services to continue leniency in granting of waivers from new electronic filing requirements and the reporting on the status of waivers can be absorbed by existing budgeted resources.