

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 1124

S.P. 415

In Senate, March 25, 2009

An Act To Provide Legislative Oversight of Changes to Policies and Practices of the Bureau of Revenue Services

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator PERRY of Penobscot.

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

2 **Sec. 1. 36 MRSA §112, sub-§1**, as repealed and replaced by PL 1999, c. 127, Pt.
3 A, §47, is amended to read:

4 **1. General powers and duties.** The assessor shall administer and enforce the tax
5 laws enacted under this Title and under Title 29-A, and may adopt rules and require such
6 information to be reported as necessary. The assessor may investigate, enforce and
7 prosecute activities defined as crimes in this Title and in Title 17-A, sections 358, 751
8 and 903. The assessor shall provide, at the time of issuance, to one or more entities that
9 publish a monthly state tax service all rules, bulletins, taxpayer notices or alerts, notices
10 of rulemaking, any other taxpayer information issued by the assessor, and all substantive
11 amendments or modifications of the same, for publication by that entity or entities. When
12 a significant change has occurred in bureau policy or practice or in the interpretation by
13 the bureau of any law, rule or instruction bulletin, the assessor shall, within 60 days of the
14 change, provide to the same publishing entity or entities written notice, suitable for
15 publication, of the change prior to implementing that change, notify the joint standing
16 committee of the Legislature having jurisdiction over taxation matters of the change and
17 adopt major substantive rules pursuant to Title 5, chapter 375, subchapter 2-A to
18 implement the change.

19 **SUMMARY**

20 This bill requires the State Tax Assessor, prior to implementing any significant
21 change in policy or practice by the Bureau of Revenue Services or in interpretation of any
22 law, rule or bulletin, to notify the joint standing committee of the Legislature having
23 jurisdiction over taxation matters and to implement the change through major substantive
24 rulemaking, which is subject to review and approval by the Legislature.