

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

3
R. S.

L.D. 1321

Date: 6-3-09

(Filing No. S-297)

TAXATION

Reproduced and distributed under the direction of the Secretary of the Senate.

STATE OF MAINE

SENATE

124TH LEGISLATURE

FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 479, L.D. 1321, Bill, "An Act To Clarify Taxpayer Privacy Requirements"

Amend the bill by striking out the title and substituting the following:

'Resolve, To Facilitate Disclosure of Information to Taxpayer Representatives'

Amend the bill by striking out everything after the title and before the summary and inserting the following:

'Sec. 1. Disclosure form. Resolved: That the State Tax Assessor shall develop and make available on the publicly accessible website of the Department of Administrative and Financial Services, Bureau of Revenue Services a simplified limited power of attorney form that may be used by a taxpayer to authorize employees of the bureau to discuss taxpayer information with a designated representative of the taxpayer. The form and applicable instructions must have a readability score, as determined by a recognized instrument for measuring adult literacy levels, equivalent to no higher than a 6th-grade reading level. The State Tax Assessor shall submit a copy of the form and instructions to the Joint Standing Committee on Taxation by January 15, 2010.'

SUMMARY

This amendment changes the bill to a resolve directing the State Tax Assessor to develop a simplified form to authorize the disclosure of taxpayer information to a designated representative of the taxpayer and to submit the form to the Joint Standing Committee on Taxation by January 15, 2010.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT



124th MAINE LEGISLATURE

LD 1321

LR 806(02)

An Act To Clarify Taxpayer Privacy Requirements

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

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Minor cost increase - General Fund

Fiscal Detail and Notes

The additional costs to Maine Revenue Services associated with developing a disclosure form for taxpayer privacy requirements and other administrative duties can be absorbed within existing budgeted resources.