

# MAINE STATE LEGISLATURE

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# 124th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2009

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**Legislative Document**

**No. 1321**

S.P. 479

In Senate, March 31, 2009

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**An Act To Clarify Taxpayer Privacy Requirements**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator RAYE of Washington.

Cosponsored by Senators: NASS of York, PERRY of Penobscot, Representatives: BURNS of Whiting, CHASE of Wells, LANGLEY of Ellsworth, McFADDEN of Dennysville, SOCTOMAH of the Passamaquoddy Tribe, VALENTINO of Saco.

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

**Sec. 1. 36 MRSA §191, sub-§2, ¶Y,** as amended by PL 2003, c. 390, §2, is further amended to read:

Y. The disclosure by the State Tax Assessor, upon request in writing of any individual against whom an assessment has been made pursuant to section 177, subsection 1 to that individual or the individual's duly authorized representative, of the following information:

- (1) Information regarding the underlying tax liability to the extent necessary to apprise the individual of the basis of the assessment;
- (2) The name of any other individual against whom an assessment has been made for the same underlying tax debt; and
- (3) The general nature of any steps taken by the assessor to collect the underlying tax debt from any other individuals and the amount collected;

**Sec. 2. 36 MRSA §191, sub-§2-A is enacted to read:**

**2-A. Duly authorized representative.** For purposes of subsection 2, "duly authorized representative" means any person designated by the taxpayer to receive tax information under a power of attorney, federally authorized release form under the Privacy Act of 1974, 5 United States Code, Section 552a, notarized statement or other verifiable statement of authority.

## SUMMARY

This bill authorizes the disclosure of taxpayer information to an authorized representative of the taxpayer under a power of attorney, federally authorized release form under the Privacy Act of 1974, 5 United States Code, Section 552a, notarized statement or other verifiable statement of authority.