

# MAINE STATE LEGISLATURE

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# 125th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2011

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Legislative Document

No. 1161

H.P. 859

House of Representatives, March 17, 2011

**An Act To Waive Penalties Imposed under Laws Governing  
Taxation for Persons Who Are Unemployed**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST  
Clerk

Presented by Representative BOLDUC of Auburn.

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

2 **Sec. 1. 36 MRSA §187-B, sub-§7, ¶F**, as enacted by PL 1991, c. 873, §5 and  
3 affected by §§8 and 9, is amended to read:

4 F. The taxpayer has supplied substantial authority justifying the failure to file or pay;  
5 ~~or~~

6 **Sec. 2. 36 MRSA §187-B, sub-§7, ¶G**, as amended by PL 1997, c. 668, §16, is  
7 further amended to read:

8 G. The amount subject to a penalty imposed by subsections 1, 2 and 4-A; and  
9 subsection 5-A is de minimis when considered in relation to the amount otherwise  
10 properly paid, the reason for the failure to file or pay and the taxpayer's compliance  
11 history; or

12 **Sec. 3. 36 MRSA §187-B, sub-§7, ¶H** is enacted to read:

13 H. The person is unemployed.

14 **SUMMARY**

15 This bill requires the State Tax Assessor to waive the penalties imposed for failing to  
16 file an income tax return or failing to pay, in whole or in part, income taxes due if the  
17 person is unemployed. The burden is on the person to prove unemployment status.