

# MAINE STATE LEGISLATURE

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R. 0.8

Date: 6-15-11

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
125TH LEGISLATURE  
FIRST REGULAR SESSION

HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1010,  
L.D. 1371, Bill, "An Act To Promote Fair and Efficient Resolutions in Tax Disputes"

Amend the amendment by striking out all of subsections 2 and 3 (page 1, lines 16 to 36 in amendment) and inserting the following:

**2. Composition of appeals office; Chief Appeals Officer.** The appeals office consists of the Chief Appeals Officer hired by the Commissioner of Administrative and Financial Services and other appeals officers and at least one administrative staff person hired by the commissioner or the Chief Appeals Officer. The commissioner shall designate the Chief Appeals Officer, who shall manage the work of the appeals officers, including the designation of an appeals officer to preside over each appeal forwarded to the appeals office under section 151, subsection 2, paragraph C. The Chief Appeals Officer, other appeals officers and staff of the appeals office are employees of the bureau. Each appeals officer must be a citizen of the United States and have substantial knowledge of tax law. The position of Chief Appeals Officer may not exceed the salary range of the former Director of the Appellate Division, unless the commissioner adjusts the other positions within the appeals office so that the total personal services cost of the appeals office does not exceed the total personal services cost of the former Appellate Division.

Amend the bill in section 4 in §151-B by renumbering the subsections to read consecutively.'

Amend the amendment on page 2 by striking out all of subsection 1 (page 2, lines 15 and 16 in amendment) and inserting the following:

**1. Appointment.** The Commissioner of Administrative and Financial Services shall hire the taxpayer advocate. The taxpayer advocate need not be an attorney.'

Amend the amendment on page 2 by inserting after subsection 1 the following:

'Amend the bill in section 8 in paragraph RR by striking out all of the last sentence (page 5, lines 28 to 30 in L.D.) and inserting the following: 'A person requesting the production of any such document shall pay, at the time the request is made, all direct and indirect costs associated with the redacting of information from which the taxpayer or other interested party may be identified, plus an additional fee of \$100 per request; and'

1 Amend the amendment on page 2 by striking out all of the 7th and 8th indented  
2 paragraphs (page 2, lines 17 to 22 in amendment) and inserting the following:

3 'Amend the bill in section 10 in subsection 2 in the first line (page 6, line 5 in L.D.)  
4 by striking out the following: "State Tax Assessor shall appoint" and inserting the  
5 following: 'Commissioner of Administrative and Financial Services shall hire'

6 Amend the bill in section 10 in subsection 2 in the 3rd line (page 6, line 7 in L.D.) by  
7 striking out the following: "appointed" and inserting the following: 'hired'

8 Amend the bill in section 11 in subsection 1 in the first line (page 6, line 31 in L.D.)  
9 by striking out the following: "assessor shall appoint" and inserting the following:  
10 'Commissioner of Administrative and Financial Services shall hire'

11 Amend the amendment by striking out all of section 12 and inserting the following:

12 **Sec. 12. Cost administration.** The Commissioner of Administrative and  
13 Financial Services, the State Tax Assessor and the Chief Appeals Officer pursuant to the  
14 Maine Revised Statutes, Title 36, section 151-B, subsection 2 shall manage the  
15 implementation of this Act to ensure that this Act is implemented within existing  
16 resources. The following principles govern costs associated with this Act.

17 1. The Independent Appeals Office established in Title 36, section 151-B may have  
18 no greater cost than the appellate division of the Department of Administrative and  
19 Financial Services, Bureau of Revenue Services prior to enactment of this Act and all  
20 positions within the Independent Appeals Office must have equivalent salary ranges as  
21 the positions in the appellate division prior to enactment of this Act. The Commissioner  
22 of Administrative and Financial Services shall take any steps necessary to ensure that the  
23 total costs associated with the Independent Appeals Office are no greater than the costs  
24 that would have been associated with the appellate division prior to enactment of this Act.

25 2. The funding associated with the current taxpayer advocate of the Department of  
26 Administrative and Financial Services, Bureau of Revenue Services must be used to fund  
27 the new taxpayer advocate hired by the Commissioner of Administrative and Financial  
28 Services and the new taxpayer advocate must have the same salary range as the current  
29 taxpayer advocate. The commissioner shall take any steps necessary to ensure that the  
30 costs associated with the new taxpayer advocate do not exceed the costs associated with  
31 the current taxpayer advocate prior to enactment of this Act.

32 3. No additional positions within the Department of the Attorney General or the  
33 Department of Administrative and Financial Services, Bureau of Revenue Services may  
34 be created as a result of this Act.'

35 Amend the amendment in section 13 in the 2nd line (page 4, line 7 in amendment) by  
36 striking out the following: "appoint" and inserting the following: 'hire'

37 Amend the amendment by relettering or renumbering any nonconsecutive Part letter  
38 or section number to read consecutively.

39 **SUMMARY**

40 This amendment makes several changes to maintain costs within existing resources.  
41 It requires that the Chief Appeals Officer and the taxpayer advocate be hired by the

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HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1010, L.D. 1371

1 Commissioner of Administrative and Financial Services rather than appointed. It  
2 specifies that the taxpayer advocate need not be an attorney. It specifies that the number  
3 of positions and salary ranges of the Independent Appeals Office and taxpayer advocate  
4 may not exceed the positions and salary ranges of the current appellate division and  
5 taxpayer advocate. It also specifies that the Department of the Attorney General is not  
6 authorized to add any positions as a result of this amendment, and it provides that the  
7 commissioner, the State Tax Assessor and the Chief Appeals Officer shall manage the  
8 implementation of this Act to maintain costs within existing resources.

9 SPONSORED BY:  \_\_\_\_\_

10 (Representative KNIGHT)

11 TOWN: Livermore Falls

# HOUSE AMENDMENT



# 125th MAINE LEGISLATURE

LD 1371

LR 1212(04)

## An Act To Promote Fair and Efficient Resolutions in Tax Disputes

Fiscal Note for House Amendment "A" to Committee Amendment "A"

Sponsor: Rep. Knight of Livermore Falls

Fiscal Note Required: Yes

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	(\$50,384)	(\$162,920)	(\$168,938)	(\$174,593)
<b>Appropriations/Allocations</b>				
General Fund	(\$50,384)	(\$147,920)	(\$153,938)	(\$159,593)
<b>Revenue</b>				
General Fund	\$0	\$15,000	\$15,000	\$15,000

#### Fiscal Detail and Notes

This amendment strikes deappropriations and appropriations and reduces net appropriations to Maine Revenue Services within the Department of Administrative and Financial Services by \$2,175 in fiscal year 2011-12 and \$83,781 in fiscal year 2012-13.

This amendment also removes General Fund appropriations of \$48,209 in fiscal year 2011-12 and \$64,139 in fiscal year 2012-13 for the Department of the Attorney General. and enacts a provision that no additional positions within the Department of the Attorney General may be created as a result of this Act..

This amendment prohibits the creation of new positions within the Department of the Attorney General and Maine Revenue Services as a result of the Act. This provision would require these agencies to absorb the costs of implementing this bill, which Maine Revenue Services has estimated would require the equivalent of one-quarter of a position at a cost of approximately \$35, 000 per year.

This amendment also will increase revenue to the General Fund from petitioner fees by an estimated \$15,000 per year starting in fiscal year 2012-13.