

MAINE STATE LEGISLATURE

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N I N E T Y - E I G H T H L E G I S L A T U R E

Legislative Document

No. 1236

S. P. 439

In Senate, March 13, 1957

Referred to the Committee on Taxation, sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Wyman of Washington.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-SEVEN

**AN ACT Relating to Confidential Character of State Tax Assessor's Records
Under Blueberry Tax Law.**

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

R. S., c. 16, § 245-A, additional. Chapter 16 of the Revised Statutes is hereby amended by adding thereto a new section to be numbered 245-A, to read as follows:

'Sec. 245-A. Confidential character of the Assessor's records. The records and files of the Assessor respecting the administration of sections 238 to 249, inclusive, shall be confidential and privileged, and neither the Assessor nor any employee engaged in the administration of sections 238 to 249, inclusive, or charged with the custody of any such records or files shall divulge or disclose any information obtained from said records or files or from any examination or inspection of the premises or property of any person. Neither the Assessor nor any employee engaged in the administration of sections 238 to 249, inclusive, or charged with the custody of any such records or files shall be required to produce any of them for the inspection of any person or for use in any action or proceedings except in behalf of the Assessor, in an action or proceeding under the provisions of sections 238 to 249, inclusive, to which the Assessor is a party, or in behalf of any party to any action or proceeding under the provisions of sections 238 to 249, inclusive, when the records or files or the facts shown thereby are directly involved in any such action or proceedings. Nothing herein contained shall be construed to prevent:

I. The delivery to a taxpayer or his duly authorized representative of a copy of any report or any other paper filed by him pursuant to the provisions of sections 238 to 249, inclusive.

II. The publication of statistics so classified as to prevent the identification of a particular report and the items thereof.

III. The disclosure of information to duly authorized officers of the United States and of other states, districts and territories of the United States and of the provinces and Dominion of Canada. Such information may be given only on the written request of the duly authorized officer when the said officer's government permits the exchange of like information with the taxing officials of this State and when the said officer agrees that such information shall be used only for tax collection purposes.'