

LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND FIFTEENTH LEGISLATURE

THIRD SPECIAL SESSION October 1, 1992 to October 6, 1992

FOURTH SPECIAL SESSION October 16, 1992

ONE HUNDRED AND SIXTEENTH LEGISLATURE

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> J.S. McCarthy Company Augusta, Maine 1993

PUBLIC LAWS

OF THE

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1993

G. Endanger the life or physical safety of law enforcement personnel.

Sec. 2. 16 MRSA §621, as enacted by PL 1979, c. 433, §2, is amended to read:

§621. Information and records of the Attorney General

Nothing in this subchapter shall require requires dissemination of information or records of the Attorney General, State Police or Bureau of Identification that are declared to be confidential under Title 5, section 200-D or Title 25, section 1631.

Sec. 3. 25 MRSA §1631, as amended by PL 1991, c. 729, §§4 and 5, is repealed.

See title page for effective date.

CHAPTER 377

H.P. 844 - L.D. 1149

An Act to Amend the Enforcement Provisions of the Bureau of Taxation

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

Sec. 1. 36 MRSA §175, sub-§2, as amended by PL 1991, c. 820, §2, is further amended to read:

2. Failure to file or pay taxes; determination to prevent renewal, reissuance or other extension of license or certificate. If the State Tax Assessor determines that any person who holds a state-issued license or certificate of authority to conduct a profession, trade or business has neglected or refused to file any returns at the time required under this Title or to pay any a tax liability due under this Title that has been demanded, other than taxes due pursuant to Part 2, and the person continues to fail to file or pay after at least 2 specific written requests to do so notices, each giving 30 days to respond, are sent by certified mail or served by a civil officer, then the assessor shall notify the person in writing that refusal to file the required tax return or to pay the overdue tax liability may result in loss of license or certificate of authority. If the person continues for a period in excess of 30 days from notice of possible denial of renewal or reissuance of a license or certificate of authority to fail to file or show reason why the person is not required to file or if the person continues not to pay, the State Tax Assessor shall notify the person in writing of the determination to prevent renewal, reissuance or extension of the license or certificate of authority by the issuing agency. A review of this determination is available by requesting a petition for reconsideration under section 151, subject to appeal to the Superior Court in accordance with the Maine Administrative Procedure Act. Either by failure to proceed to the next step of appeal or by exhaustion of the steps of appeal, the determination of the assessor's right to prevent renewal or reissuance becomes final unless otherwise determined by appeal. In any event, the license or certificate of authority in question remains in effect until all appeals are taken to their final conclusion.

Sec. 2. 36 MRSA §175, sub-§6 is enacted to read:

6. Certificate of good standing. The State Tax Assessor must issue a certificate of good standing to the licensee conditioned upon an agreement to complete obligations under this Title. If the licensee fails to honor the agreement, the State Tax Assessor may notify the licensee and the licensing authority to the determination to revoke the license. A review of this determination is available by requesting a petition for reconsideration under section 151, subject to appeal to the Superior Court in accordance with the Maine Administrative Procedure Act. Either by failure to proceed to the next step of appeal or by exhaustion of the steps of appeal, the determination of the assessor's right to revoke becomes final unless otherwise determined by appeal. The licensing board shall on receipt of the finalized notice to revoke, revoke the license within 30 days. The bureau and the licensee may agree to nonbinding mediation for an agreement to complete obligations.

Sec. 3. Report. The State Tax Assessor shall report to the joint standing committee of the Legislature having jurisdiction over taxation matters for the first session of the 117th Legislature on the operation, efficiency and effectiveness of collecting taxes through the power to prevent renewal, reissuance or other extension of license or certificate of authority to conduct a profession, business or trade.

See title page for effective date.

CHAPTER 378

H.P. 966 - L.D. 1297

An Act to Amend Certain Laws Governing Solid Waste Management

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, without emergency action in the First Regular Session of the 116th Legislature, industrial boilers that combust certain mixed paper, corrugated cardboard or office paper to generate heat, steam or electricity will not be exempt from the definition of solid waste facility after July 1, 1993; and