

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-SIXTH LEGISLATURE

FIRST SPECIAL SESSION
August 29, 2013

SECOND REGULAR SESSION
January 8, 2014 to May 2, 2014

THE EFFECTIVE DATE FOR
FIRST SPECIAL SESSION
EMERGENCY LAW IS
SEPTEMBER 6, 2013

THE GENERAL EFFECTIVE DATE FOR
SECOND REGULAR SESSION
NON-EMERGENCY LAWS IS
AUGUST 1, 2014

PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH THE MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4.

Augusta, Maine
2014

§706. Taxpayers to list property, notice, penalty, verification

Before making an assessment, the assessor or assessors, the chief assessor of a primary assessing area or the State Tax Assessor in the case of the unorganized territory may give seasonable notice in writing to all persons liable to taxation or qualifying for exemption pursuant to subchapter 4-C in the municipality, primary assessing area or the unorganized territory to furnish to the assessor or assessors, chief assessor or State Tax Assessor true and perfect lists of all their estates, not by law exempt from taxation, of which they were possessed on the first day of April of the same year.

The notice to owners may be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer.

If notice is given by mail and the taxpayer does not furnish the list, ~~he the taxpayer~~ is barred of ~~his the~~ right to make application to the assessor or assessors, chief assessor or State Tax Assessor or any appeal ~~therefrom from an application~~ for any abatement of ~~his those~~ taxes, unless ~~he the taxpayer~~ furnishes the list with ~~his the~~ application and satisfies ~~them the~~ assessing authority or authority to whom an appeal is made that ~~he the taxpayer~~ was unable to furnish ~~the list~~ at the time appointed.

The assessor or assessors, chief assessor or State Tax Assessor may require the person furnishing the list to make oath to its truth, which oath any of them may administer, ~~and may require him to answer in writing all proper inquiries as to the nature, situation and value of his property liable to be taxed in the State; and a refusal or neglect to answer such inquiries and subscribe the same bars an appeal, but such list and answers shall not be conclusive upon the assessor or assessors, chief assessor or the State Tax Assessor.~~

The assessor or assessors, chief assessor or State Tax Assessor may require the taxpayer to answer in writing all proper inquiries as to the nature, situation and value of the taxpayer's property liable to be taxed in the State or subject to exemption pursuant to subchapter 4-C. As may be reasonably necessary to ascertain the value of property according to the income approach to value pursuant to the requirements of section 208-A or generally accepted assessing practices, these inquiries may seek information about income and expenses, manufacturing or operational efficiencies, manufactured or generated sales price trends or other related information. A taxpayer has 30 days from receipt of such an inquiry to respond. Upon written request, a taxpayer is entitled to a 30-day extension to respond to the inquiry and the assessor may at any time grant additional extensions upon written request. Information provided by the taxpayer in response to an inquiry that is proprietary information, and clearly

labeled by the taxpayer as proprietary and confidential information, is confidential and is exempt from the provisions of Title 1, chapter 13. An assessor of the taxing jurisdiction may not allow the inspection of or otherwise release such proprietary information to anyone other than the State Tax Assessor, who shall treat such proprietary information as subject to section 191, subsection 1, except that the exemption provided in section 191, subsection 2, paragraph I does not apply to such proprietary information. As used in this subsection, "proprietary information" means information that is a trade secret or production, commercial or financial information the disclosure of which would impair the competitive position of the person submitting the information and would make available information not otherwise publicly available and information protected from disclosure by federal or state law or regulations. A person who knowingly violates the confidentiality provisions of this paragraph commits a Class E crime.

A taxpayer's refusal or neglect to answer inquiries bars an appeal, but the answers are not conclusive upon the assessor or assessors, chief assessor or State Tax Assessor.

If the assessor or assessors, chief assessor or the State Tax Assessor fail to give notice by mail, the taxpayer is not barred of ~~his the~~ right to make application for abatement ~~provided that; however,~~ upon demand the taxpayer shall answer in writing all proper inquiries as to the nature, situation and value of ~~his the taxpayer's~~ property liable to be taxed in the State; ~~and a taxpayer's~~ refusal or neglect to answer the inquiries and subscribe the same bars an appeal, but the list and answers ~~shall are~~ not be conclusive upon the assessor or assessors, chief assessor or the State Tax Assessor.

Sec. 6. PL 2013, c. 368, Pt. O, §11, as repealed and replaced by PL 2013, c. 385, §1 and amended by §3, is repealed.

Sec. 7. Application. This Act applies to property tax years beginning on or after April 1, 2014.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

Effective April 15, 2014.

CHAPTER 545
H.P. 1315 - L.D. 1826

**An Act To Protect the State's
Authority in Issues Concerning
Federal Relicensing of Dams
Located in the State**

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

Sec. 1. 38 MRSA §638 is enacted to read:

§638. Notice of relicensing deadline

By January 15, 2015, and annually thereafter, the department shall submit to the joint standing committee of the Legislature having jurisdiction over natural resources matters a report describing all pending applications for water quality certification under Section 401 of the federal Clean Water Act for dams located in the State that are subject to the jurisdiction of the Federal Energy Regulatory Commission. The report submitted under this section must include, for each pending application, the filing date of the application, the respective response deadline for the department and a short statement describing the department's plan to address that deadline. The report must also include a list of the licensing or relicensing deadlines for the dams described in this section that are anticipated to occur within 5 years after the date of the report and, if applicable, the department's plan to address each deadline.

See title page for effective date.

CHAPTER 546

S.P. 673 - L.D. 1707

An Act To Amend the State's Tax Laws

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

Sec. 1. 25 MRSA §1542-A, sub-§1, ¶H, as amended by PL 2001, c. 52, §5, is further amended to read:

H. Charged with the commission of a juvenile crime; ~~or~~

Sec. 2. 25 MRSA §1542-A, sub-§1, ¶I, as enacted by PL 2001, c. 52, §6, is amended to read:

I. Who is a prospective adoptive parent not the biological parent as required under Title 18-A, section 9-304, subsection (a-1); ~~or~~

Sec. 3. 25 MRSA §1542-A, sub-§1, ¶J is enacted to read:

J. Who has applied for employment with the Department of Administrative and Financial Services, Bureau of Revenue Services and whose fingerprints have been required by the State Tax Assessor pursuant to Title 36, section 194-B.

Sec. 4. 25 MRSA §1542-A, sub-§3, ¶J is enacted to read:

J. The State Police shall take or cause to be taken the fingerprints of the person named in subsection 1, paragraph J, at the request of that person and

upon payment of the expenses by the Department of Administrative and Financial Services, Bureau of Revenue Services as specified under Title 36, section 194-B, subsection 2.

Sec. 5. 25 MRSA §1542-A, sub-§4, as amended by PL 2005, c. 663, §15, is further amended to read:

4. Duty to submit to State Bureau of Identification. It is the duty of the law enforcement agency taking the fingerprints as required by subsection 3, paragraphs A, B and G to transmit immediately to the State Bureau of Identification the criminal fingerprint record. Fingerprints taken pursuant to subsection 1, paragraph C, D, E or F or pursuant to subsection 5 may not be submitted to the State Bureau of Identification unless an express request is made by the commanding officer of the State Bureau of Identification. Fingerprints taken pursuant to subsection 1, paragraph G must be transmitted immediately to the State Bureau of Identification to enable the bureau to conduct state and national criminal history record checks for the Department of Education. The bureau may not use the fingerprints for any purpose other than that provided for under Title 20-A, section 6103. The bureau shall retain the fingerprints, except as provided under Title 20-A, section 6103, subsection 9. Fingerprints taken pursuant to subsection 1, paragraph I and subsection 3, paragraph I must be transmitted immediately to the State Bureau of Identification to enable the bureau to conduct state and national criminal history record checks for the court and the Department of Public Safety, Gambling Control Board, respectively. Fingerprints taken pursuant to subsection 1, paragraph J must be transmitted immediately to the State Bureau of Identification to enable the bureau to conduct state and national criminal history record checks for the Department of Administrative and Financial Services, Bureau of Revenue Services.

Sec. 6. 25 MRSA §2399, 2nd ¶, as amended by PL 2013, c. 95, §1, is further amended to read:

Every fire insurance company or association that does business or collects premiums or assessments in the State shall pay to the State Tax Assessor, in addition to the taxes now imposed by law to be paid by those companies or associations, 1.4% of the gross direct premiums for fire risks written in the State, less the amount of all direct return premiums thereon and all dividends paid to policyholders on direct fire premiums. The Beginning in 2013 and every 5 years thereafter, by October 1st the Department of Professional and Financial Regulation, Bureau of Insurance shall determine every for the subsequent 5 years the basis percentage of fire risk allocated to each line of insurance, and every fire insurance company or association shall pay the 1.4% tax based on that basis allocation. That tax must be paid as provided for insurance premium taxes as specified in Title 36, section