

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

*Maine*  
REVISED STATUTES  
1964

*Prepared Under the Supervision  
of the  
Committee on Revision of Statutes*

Being the Tenth Revision of the  
Revised Statutes of the State  
of Maine, 1964

Volume 6  
Titles 33 to 39



Boston, Mass.  
Boston Law Book Co.

Orford, N. H.  
Equity Publishing Corporation

St. Paul, Minn.  
West Publishing Co.

Text of Revised Statutes  
Copyright © 1964  
by  
State of Maine

This is a historical version of the Maine Revised Statutes that may not reflect the current state of the law. For the most current version, go to:

<http://legislature.maine.gov/legis/statutes/>

## CHAPTER 217

## ADMINISTRATION AND OPERATION

Sec.

- 1901. Powers of Tax Assessor.
- 1902. Assistants.
- 1903. Examination of records and premises.
- 1904. Hearings.
- 1905. Witnesses.
- 1906. Notices, how given.

**§ 1901. Powers of Tax Assessor**

The Tax Assessor is authorized and empowered to carry into effect chapters 211 to 225 and, in pursuance thereof, to make and enforce such reasonable rules and regulations consistent with chapters 211 to 225 as he may deem necessary.

R.S.1954, c. 17, § 23.

**§ 1902. Assistants**

The Tax Assessor is authorized to employ such assistants, subject to the Personnel Law, as may be necessary.

R.S.1954, c. 17, § 24.

**§ 1903. Examination of records and premises**

The Tax Assessor, whenever he shall deem it expedient, may make or cause to be made by any employee of the Tax Assessor engaged in the administration of chapters 211 to 225, an examination or investigation of the place of business, the tangible personal property, and the books, records, papers, vouchers, accounts and documents of any retailer. It shall be the duty of every retailer and of every director, officer, agent or employee of every retailer to exhibit to the Tax Assessor or to any such employee of the Tax Assessor, the place of business, the tangible personal property, and all of the books, records, papers, vouchers, accounts and documents of the said retailer, and to facilitate any such examination or investigation so far as it may be in his or their power to do so. It shall be lawful for the Tax Assessor, or any employee of the Tax Assessor by him thereto duly authorized, to take the oath of any person signing any application, deposition, statement or report required by the Tax Assessor in the admin-

istration of chapters 211 to 225. This section shall apply to any person who, the Tax Assessor has reason to believe, is liable to the payment of a tax under chapters 211 to 225.

R.S.1954, c. 17, § 25.

#### § 1904. Hearings

The Tax Assessor or any employee of the Tax Assessor by him thereto designated may conduct hearings, administer oaths to and examine under oath any seller and the directors, officers, agents and employees of any seller as well as all other witnesses relative to the business of such seller in respect to any matter incident to the administration of chapters 211 to 225. This section shall apply to any person who, the Tax Assessor has reason to believe, is liable for the payment of a tax under chapters 211 to 225.

R.S.1954, c. 17, § 26.

#### § 1905. Witnesses

The Tax Assessor or any of his authorized agents shall have the power to compel the attendance of witnesses and the production of any books, records, papers, vouchers, accounts or documents of any retailer or of any person who, the Tax Assessor has reason to believe, is liable to the payment of a tax under chapters 211 to 225, or of any person believed to have information pertinent to any matter under investigation by the Tax Assessor, to any hearing held pursuant to chapters 211 to 225. The fees of witnesses required to attend any such hearing shall be the same as those allowed to witnesses appearing in the Superior Court but no fee shall be payable to a witness charged with use or sales tax liability. Such fees shall be paid in the manner provided for the payment of the other expenses incident to the administration of chapters 211 to 225. The powers granted by this section may be exercised by any employee of the Tax Assessor authorized by him.

Any examination on oath conducted by the State Tax Assessor may in his discretion be reduced to writing and false swearing therein shall be deemed perjury and be punishable as such.

The Superior Court upon application of the State Tax Assessor may compel the attendance of witnesses and the giving of testimony before the State Tax Assessor in the same manner, to the same extent and subject to the same penalties as if before said court.

R.S.1954, c. 17, § 27; 1961, c. 417, § 24.

**§ 1906. Notices, how given**

Any notice required to be given by the Tax Assessor pursuant to chapters 211 to 225 to any person may be served personally, or by sending the same by registered or certified mail to the person for whom it is intended, addressed to such person at the address given in the last report filed by him pursuant to chapters 211 to 225, or if no report has been filed, then to the address of his last known abode; or in the case of other than an individual to the last known business address.

R.S.1954, c. 17, § 28; 1957, c. 79.