CHAPTER 914-B

2009 TAX RECEIVABLES REDUCTION INITIATIVE

§6591. 2009 Tax Receivables Reduction Initiative established

There is established the 2009 Tax Receivables Reduction Initiative, referred to in this chapter as "the initiative." The initiative is intended to encourage delinquent taxpayers to pay existing tax obligations. The goal of the initiative is to raise revenue during fiscal year 2009-10 and to reduce the increasing tax receivables. [PL 2009, c. 213, Pt. PPP, §1 (NEW).]

SECTION HISTORY

PL 2009, c. 213, Pt. PPP, §1 (NEW).

§6592. Administration

The State Tax Assessor shall administer the initiative. The initiative applies to tax liabilities that are assessed as of September 1, 2009. A taxpayer may participate in the initiative without regard to whether the amount due is subject to a pending administrative or judicial proceeding. Participation in the initiative is conditioned upon the taxpayer's agreement to forgo or to withdraw a protest or an administrative or judicial proceeding with regard to liabilities paid under the tax initiative and not to claim a refund of money paid under the initiative. This initiative is available to a taxpayer if the taxpayer: [PL 2009, c. 213, Pt. PPP, §1 (NEW).]

1. Application. Properly completes and files a 2009 tax initiative application as described in section 6595 and as required by the assessor;
[PL 2009, c. 213, Pt. PPP, §1 (NEW).]

2. Tax, interest and penalty paid. Pays all tax, interest and penalty as described in section 6595 by the end of the initiative period under section 6594;
[PL 2009, c. 213, Pt. PPP, §1 (NEW).]

3. No criminal action pending. Is not currently charged with, and has not been accepted by the Attorney General for criminal prosecution arising from, a violation of the state tax law as provided in this Title or Title 17-A, or is not applying for relief on a debt that is the result of a criminal conviction; and
[PL 2009, c. 213, Pt. PPP, §1 (NEW).]

4. No collection by warrant or civil action. Is not applying for relief with respect to a tax liability for which the State has secured a warrant or civil judgment in its favor in Superior Court.
[PL 2009, c. 213, Pt. PPP, §1 (NEW).]

SECTION HISTORY

PL 2009, c. 213, Pt. PPP, §1 (NEW).

§6593. Undisclosed liabilities

This chapter may not be construed to prohibit the assessor from instituting civil or criminal proceedings against any taxpayer with respect to any amount of tax that is not paid with the 2009 tax initiative application described in section 6595 or on any other return filed with the assessor. [PL 2009, c. 213, Pt. PPP, §1 (NEW).]

SECTION HISTORY

PL 2009, c. 213, Pt. PPP, §1 (NEW).

§6594. Initiative period

The time period during which a 2009 tax initiative application described in section 6595 may be filed is September 1, 2009 to November 30, 2009. [PL 2009, c. 213, Pt. PPP, §1 (NEW).]

SECTION HISTORY

PL 2009, c. 213, Pt. PPP, §1 (NEW).

§6595. Initiative application

The assessor shall prepare and make available the 2009 tax initiative application. The application and associated guidelines prepared by the assessor, which govern participation in the initiative, are exempt from the Maine Administrative Procedure Act. The application requires the approval of the assessor and must include the amount of tax, interest and penalty to be paid and the periods to which the liability applies. The assessor may deny any applications not consistent with the initiative. Participation in the initiative qualifies the taxpayer to a waiver by the assessor of 90% of the penalties otherwise due. [PL 2009, c. 213, Pt. PPP, §1 (NEW).]

SECTION HISTORY

PL 2009, c. 213, Pt. PPP, §1 (NEW).

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