

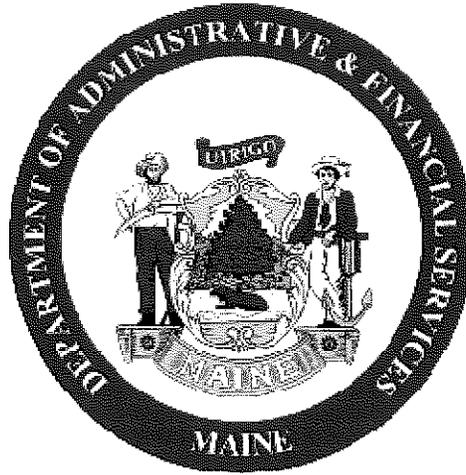
Department of Administrative and Financial Services
2016-17 Biennial Budget Proposals – Facilities Initiatives
February 3, 2015

The 2016-17 Biennial Budget contains a number of funding initiatives to repair and maintain State buildings and physical infrastructure. These initiatives are summarized below.

1. Construction of and renovations to State facilities
 - a. Construction of new facility to consolidate Augusta-area DHHS offices will create a single location for client services and department administration
 - b. Upgrades to Augusta East Campus buildings will create usable office space for State agencies and prevent further deterioration of State buildings
 - c. Capital improvements at the Bangor Campus, Dolby Landfill, and other locations
 - d. Authorization for a \$112 million bond issuance through the Maine Governmental Facilities Authority (Part N)
 - e. Appropriation of \$10.5 million starting in FY2017 for repayment over 10 years (Part A)

2. Consistent funding for property upkeep
 - a. Appropriation of \$4 million annually for capital repairs and improvements (Part A)
 - b. Eliminates year-end “cascade” from unappropriated surplus, which provided varying funding levels and therefore impeded long-term planning (Part M, Section M-7)

3. Bangor Campus operations
 - a. Unusable space on the Bangor Campus results in unfunded costs of approximately \$250,000 per year; General Fund appropriation will address short-term need
 - b. Upgrades funded through bond issuance will help long-term



STATE OF MAINE
DEPARTMENT OF ADMINISTRATIVE AND
FINANCIAL SERVICES

127TH Legislature
LEGISLATIVE ORIENTATION INFORMATION

Acting Commissioner Richard W. Rosen

Acting Deputy Commissioner of Finance Dr. Michael Allen
Acting Deputy Commissioner of Operations Jim Smith

Department Legislative Liaison:

Alexander Willette, Director of Legislative Affairs and Communications
(207) 624-7800

DEPARTMENT OVERVIEW

The Department of Administrative and Financial Services (“DAFS”) is a proactive, innovative service organization that has a broad range of responsibilities serving the executive, legislative and judicial branches; all state agencies and the public. DAFS serves as the principal fiscal advisor to the governor, prepares the state budget, coordinates the financial planning and programming activities of state agencies, and advises the Maine Legislature on the financial statutes of State Government.

DAFS is responsible for oversight of all aspects of the civil service system and employee training and benefits; handling collective bargaining negotiations, contract interpretation, and representing all state agencies in grievance arbitration; maintaining all state owned buildings and grounds; managing public improvements (new construction, renovations and repairs) and procurement of leased space.

In addition, DAFS provides numerous internal services for state agencies, including oversight of financial controls, procedures and transactions; operation of the computer network system; delivery of information technology services; coordination of postal services, administration of risk management/self insurance and management of purchases and surplus property.

DAFS Bureaus and Divisions under the legislative jurisdiction of the Joint Standing Committee on State and Local Government are:

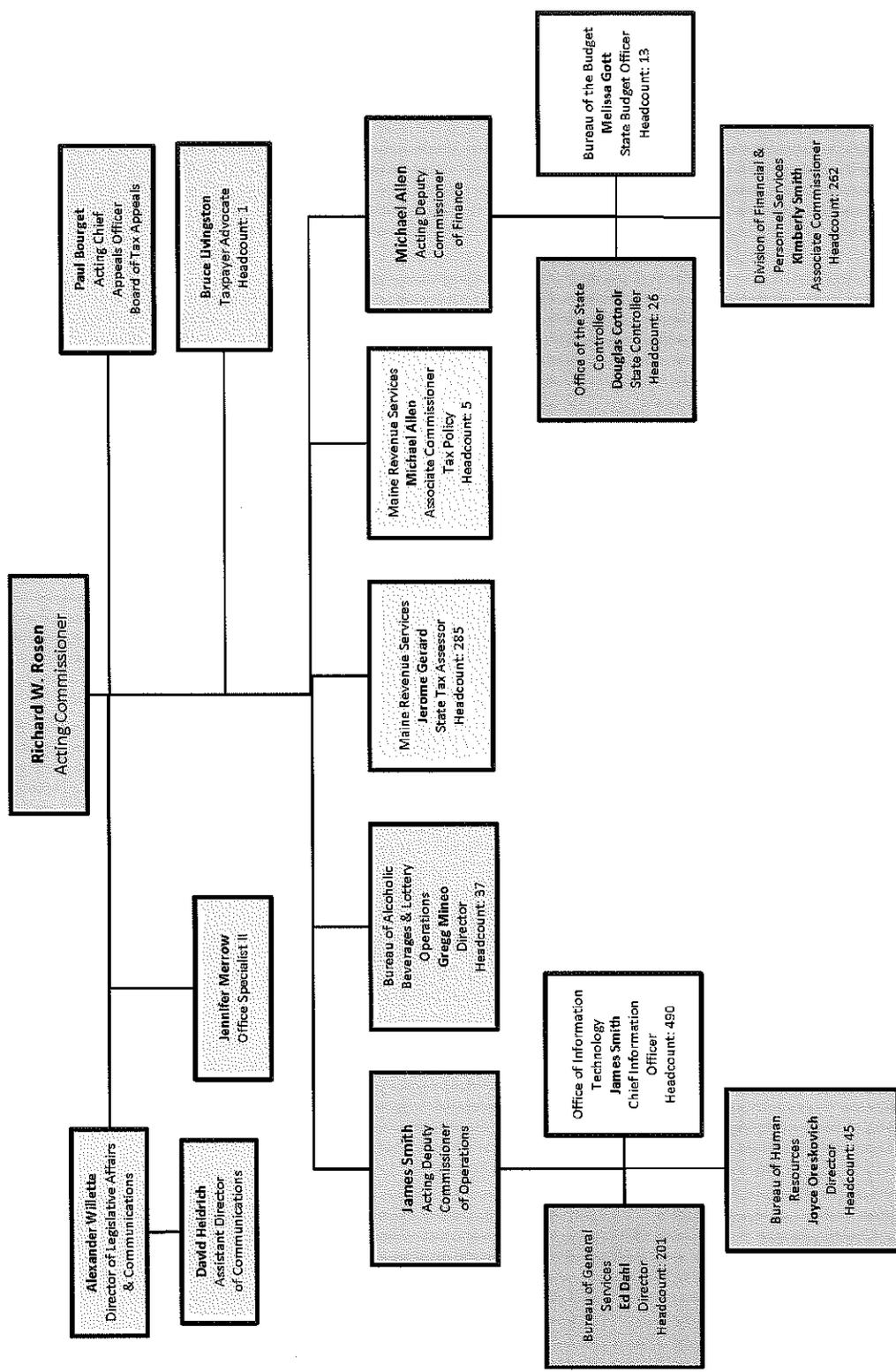
- Office of the State Controller;
- Division of Financial and Personnel Services;
- Bureau of the Budget;
- Bureau of Human Resources (exclusive of the Office of Employee Health and Benefits)
- Office of Information Technology; and
- Bureau of General Services

The Bureau of Revenue Services, the Maine Board of Tax Appeals and the Taxpayer Advocate Office (Title 36) are under the legislative jurisdiction of the Joint Standing Committee on Taxation.

The Bureau of Alcoholic Beverages and Lottery Operations (Titles 8 and 28-A) is under the legislative jurisdiction of the Joint Standing Committee on Veterans and Legal Affairs.

The Office of Employee Health and Benefits (a Division of the Bureau of Human Resources) is under the legislative jurisdiction of the Joint Standing Committee on Insurance and Financial Services.

Department of Administrative and Financial Services





OFFICE OF THE STATE CONTROLLER

State Controller Doug Cotnoir

The Office of the State Controller ("OSC") maintains accounting policy and records according to Government Accounting Standards Board ("GASB") rules. The powers and duties of the OSC are detailed in 5 M.R.S.A. § 1541. The Bureau is responsible for maintaining and reporting all state financial transactions. Staff analyzes fiscal transactions and payrolls to ensure legality and correctness. In addition, the OSC provides internal audit support for the agencies that comprise state government. Official financial records for all state agencies and programs are administered by the OSC staff. The Office's Financial Reporting Division prepares and publishes the state's Comprehensive Annual Financial Report (CAFR), based on Generally Accepted Accounting Principles (GAAP).

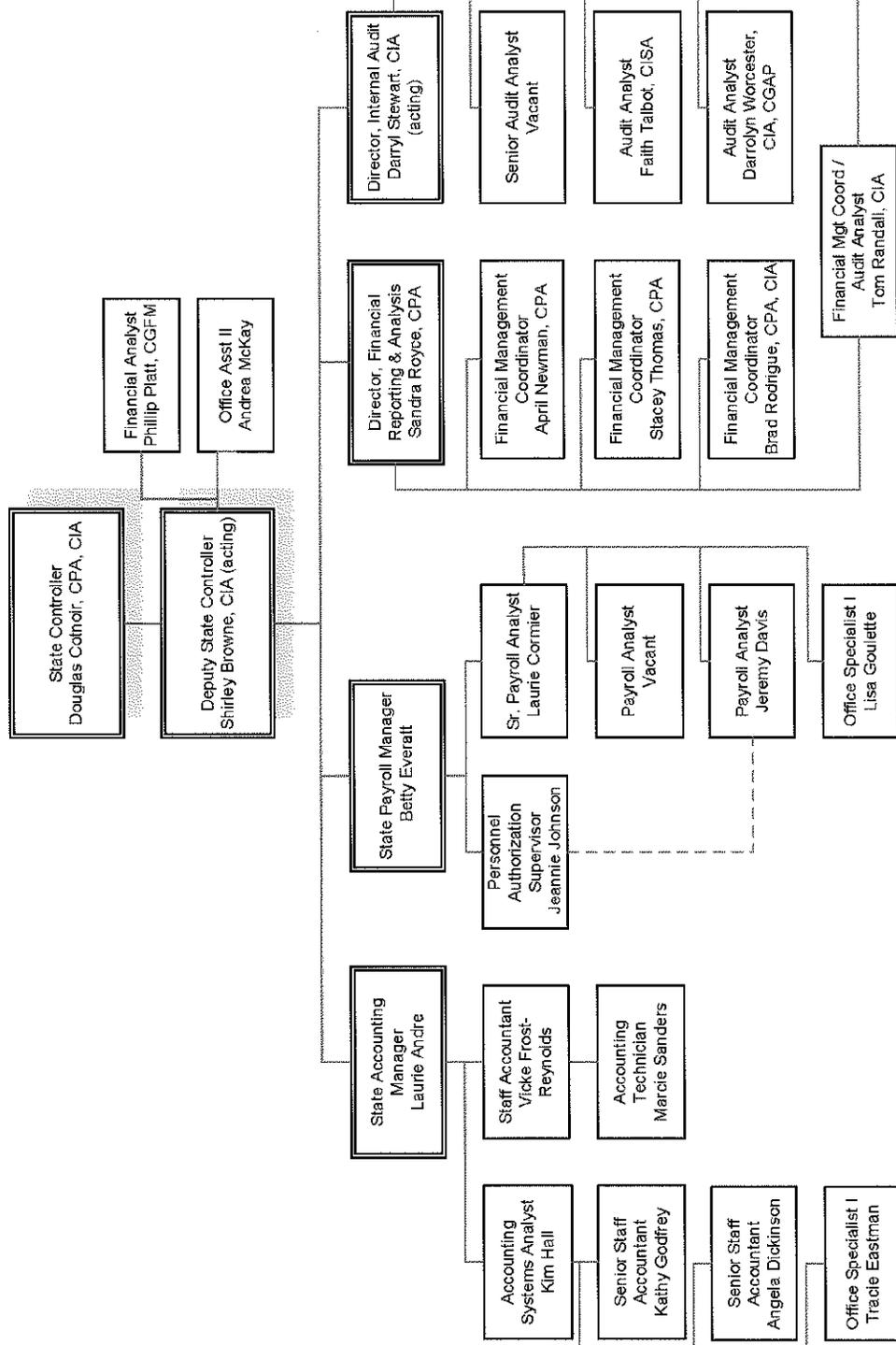
A major priority of the Bureau is maintaining the State's central systems related to accounting and HR/Payroll. OSC provides a data warehouse for all production systems for statewide budget, accounting, human resources and payroll data. Queries to the warehouses can provide ad hoc or regular management reports, valuable data sorts, or specific data required in the course of completing fiscal work.

The Office generates approximately \$18 million annually in General Fund revenue by developing, negotiating and administering the Statewide Cost Allocation Plan (STACAP). STACAP is the allocation of certain central services costs to other funds/accounts. The Controller's Office, Budget Office, Bureau of Human Resources and Bureau of General Services are examples of central service costs that are paid for by the General Fund and then charged through STACAP to ensure other funds, particularly the federal funds, pay their fair share of costs.

The Bureau has four divisions:

- Accounting
- Financial Reporting
- Internal Audit
- Payroll

Office of the State Controller
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DIVISION OF FINANCIAL AND PERSONNEL SERVICES

Associate Commissioner Kimberly A. Smith

Director Joyce Oreskovich, Bureau of Human Resources

The Division of Financial and Personnel Services is comprised of service centers that provide financial and human resource services to agencies across state government. There are five centers focused on common customers, and each center is comprised of a financial services office and a human resources office.

Accountability, efficiency and effective use of state resources is the Division's objective. Staff is well-versed in state and federal laws and regulations within which the State must operate. This expertise is used to guide agencies down a path that is both within the bounds of legal requirements and that leads the agency towards its desired outcome.

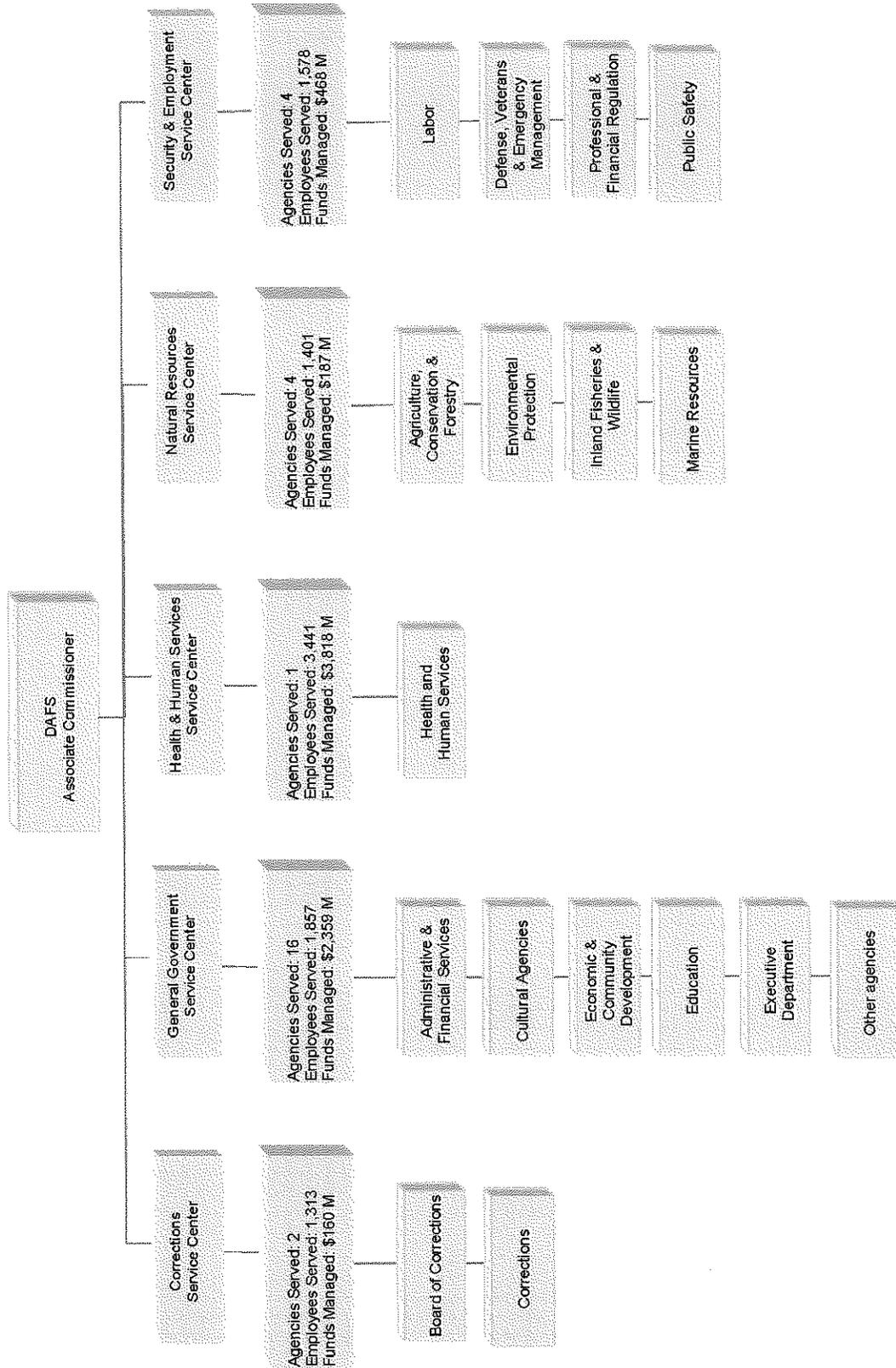
All staff within the Division contributes towards this objective, whether they are processing transactions or advising senior managers. Responsibilities include paying the State's bills, managing cash flow, on-boarding new employees, and training managers in human resource management. In addition, finance office staff assists with the development of agency budgets and supporting materials; forecasts and analyzes variances; and, advises on a variety of financial matters throughout the year. Human Resources staff assists both employees and managers with resolution of workplace issues; provides guidance to managers in performance management and discipline; and represents agencies in various employment rights forums.

These state-wide services were brought together within the Division as a result of Public Law 2005 c. 12 Pts. K-4, G-2 and G-3. These laws expanded the agencies served within the Division, and also directed the Department to review the structure of payroll, personnel and accounting statewide in an effort to improve organizational efficiency and cost-effectiveness. The result is the current organizational structure of the Division, which has the following service centers:

- General Government
- Natural Resources
- Security and Employment
- Corrections
- Health and Human Services

Title 5, Section 284 established the Division of Financial and Personnel Services on June 30, 1992.

**Department of Administrative and Financial Services
Division of Financial and Personnel Services (Service Centers)
State Fiscal Year 2014 Organization and Agencies Served**





BUREAU OF HUMAN RESOURCES

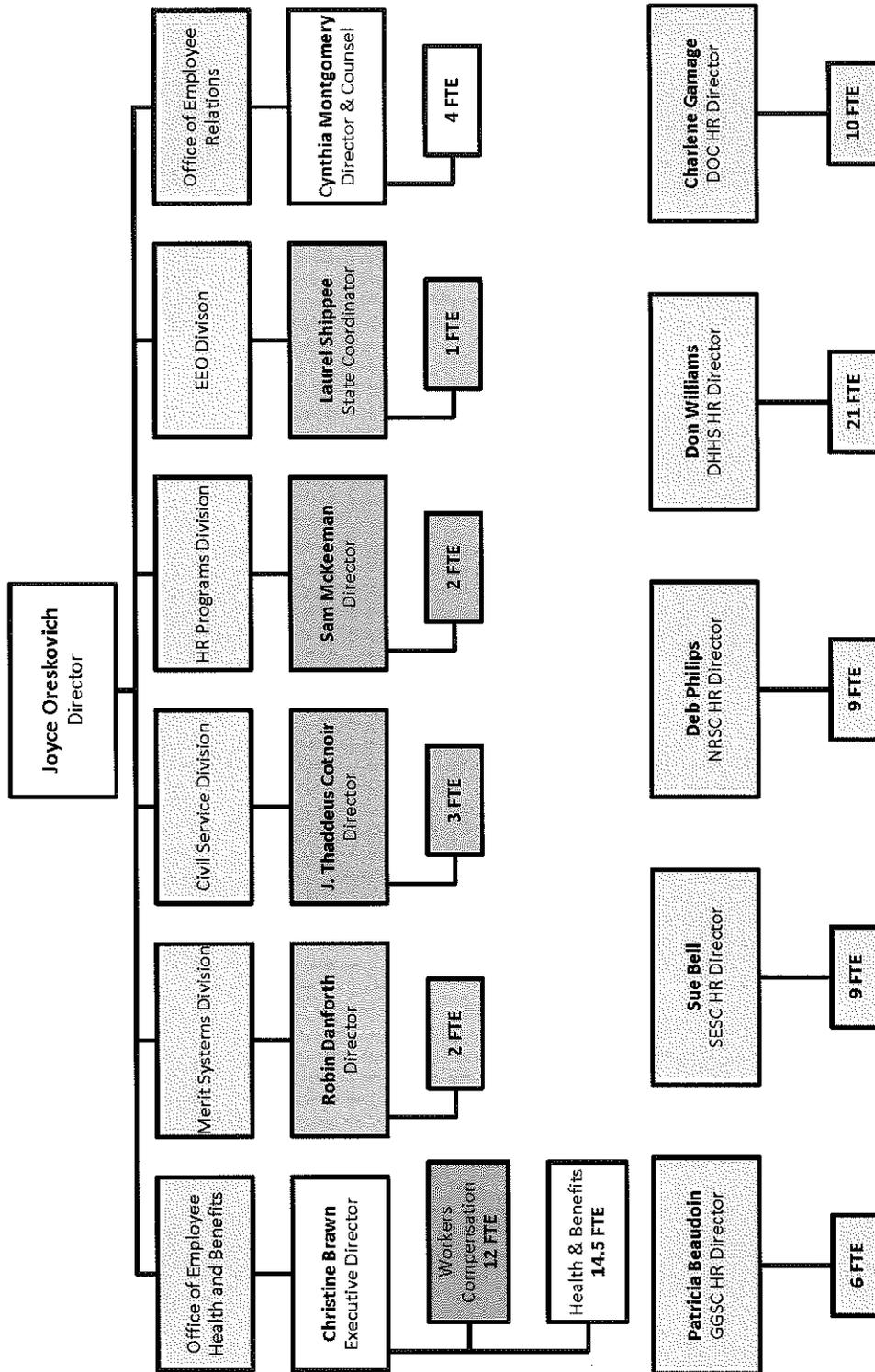
Director Joyce Oreskovich

In 1985 the Legislature enacted Title 5 § 7033 *et. seq* ("Civil Service Law"), which established a State Civil Service System to ensure that state employees are hired and retained based only on their skills and qualifications. The Bureau of Human Resources ("BHR") was established as the personnel administrative organization necessary to ensure these "merit system" principles in hiring and retention practices. BHR was also charged with recognizing and developing talents, contributions and potential of state employees and applicants for employment.

In 2007, the Civil Service Law broadened BHR's role to include the statutory duties formerly assigned to a separate bureau. The Bureau of Employee Relations was abolished, and its functions and employees were consolidated with those of BHR.

The Bureau of Human Resources consists of six functional divisions:

- MERIT AND CIVIL SERVICE SYSTEMS DIVISIONS These Divisions are responsible for the statewide administration of the Civil Service System. Major functions and responsibilities include: development of statewide personnel policies; recruitment and application processes; statewide classification system; statewide compensation system; interpretation of Civil Service Law and Rules and issuance of guidelines, bulletins and memoranda to HR professionals in the Service Centers; assisting department managers in efforts to reorganize and realign workforces for efficiencies; providing outsourcing services to state employees who are laid-off; and maintenance of personnel records.
- HR PROGRAMS DIVISION This Division is responsible for developing programs to recognize talents and contributions of state employees; recruitment and retention protocols; management training; and presenting educational briefings for HR professionals.
- OFFICE OF EMPLOYEE RELATIONS This Office is responsible for all matters concerning the collective bargaining process and administration; development and implementation of employee relations policies; and representation of all departments and agencies within the Executive Branch in grievance arbitration and other labor proceedings.
- EQUAL EMPLOYMENT OPPORTUNITY DIVISION This Division is responsible for statewide policy implementation for employment laws (e.g., EEO, FML); training and counsel; investigating the more serious allegations of misconduct; and conducting management reviews in situations that warrant such reviews.
- OFFICE OF EMPLOYEE HEALTH AND BENEFITS AND WORKERS' COMPENSATION





BUREAU OF THE BUDGET

State Budget Officer Melissa Gott

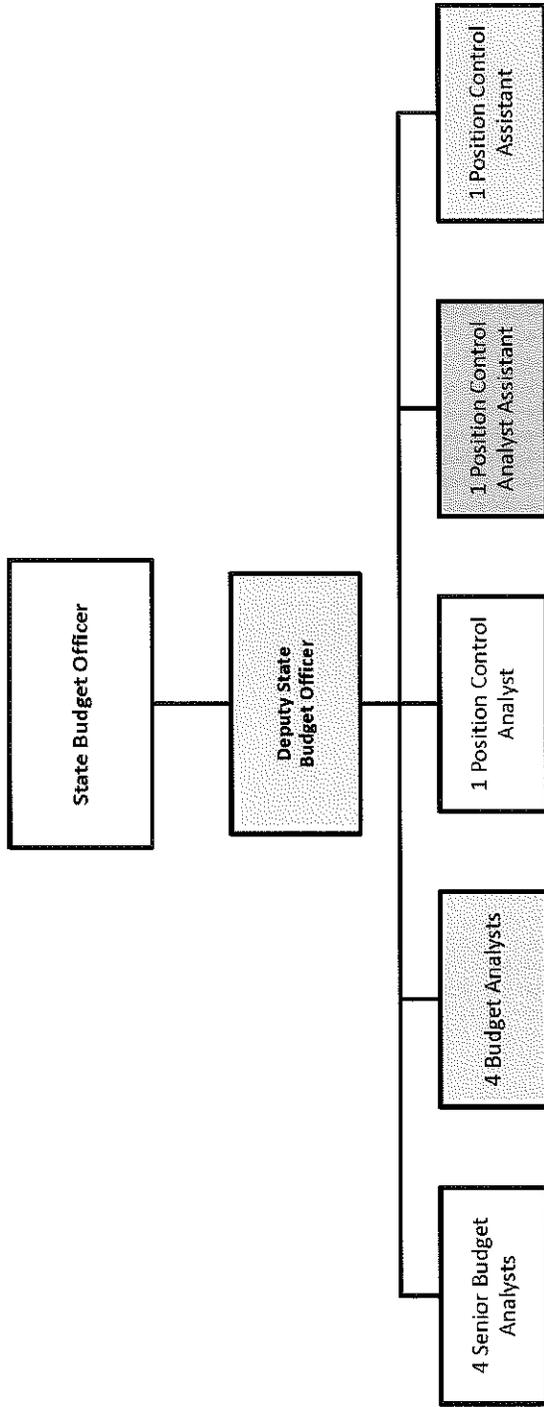
The Bureau of the Budget provides central budget and position planning and control in support of gubernatorial objectives and legislative intent. This purpose represents a balanced approach for carrying out the initiatives of the Executive Department within the limits of legislative oversight to achieve the most effective outcomes within available budget resources. The powers and duties of the Bureau of the Budget are detailed in Title 5, § 1662 *et seq.*

The Bureau ensures compliance with all requirements reflected in 5 MRSA chapters 145 and 149 as well as numerous other sections of statute that require the State Budget Officer to make recommendations or take other actions. It prepares and submits biennially to the Governor (or the Governor-elect) a State budget document in accordance with 5 MRSA §1664 and §1666.

The Bureau examines and recommends for approval the work program and quarterly allotments of each department and agency of State Government before the appropriations or other funds of such departments and agencies become available for expenditure in accordance with 5 MRSA §1662 sub-§2 and §1667. It examines and recommends for approval any changes in the work programs and quarterly allotments during the fiscal year in accordance with 5 MRSA §1662 sub-§3 and §1667.

The Bureau also provides constant review of the administrative activities of the departments and agencies of the State, studies organization and administration, investigates duplication of work, formulates plans for better and more efficient management, and reports periodically to the Governor and on request to the Legislature in accordance with 5 MRSA §1662 sub-§4.

The State Budget Officer serves as a member of the Revenue Forecasting Committee and as a member of the Contract Review Committee.





OFFICE OF INFORMATION TECHNOLOGY

Chief Information Officer Jim Smith

In January 2005, the Office of Information Technology (OIT) was created by Executive Order, consolidating functions, staff, and equipment from the Bureau of Information Services (BIS) and all Executive Branch Agencies. The consolidation was done primarily to promote State-wide information technology solutions and use of information efficiently across government. Since the consolidation, OIT has been delivering the full range of technology services to the Executive Branch, and selected services (such as e-mail and network support) to non-Executive Branch agencies.

OIT provides technology support and strategic leadership for 12,000 Executive Branch employees, 14 Cabinet-level departments, and all the smaller agencies in the Executive Branch. It also provides network support for the Judicial Branch, and it supports Maine Citizens through the Maine.gov web portal, public safety radio project, ConnectME broadband expansion, etc. The Chief Information Officer (CIO) directs, coordinates, and oversees information technology (IT) policymaking, planning, architecture, and standardization throughout state government. The CIO, as head of OIT, provides central leadership and vision in the use of information and telecommunications technology on a statewide basis; sets policies and standards for the implementation and use of information and telecommunications technologies; develops and supports IT-related legislation; identifies and implements IT business and project management best practices; and facilitates research and development activities to identify and establish effective IT service delivery.

Major organizations:

- Application Systems
- Core Technology Services (infrastructure and customer support)

Other divisions:

- Business Process Management
- Cyber Security
- IT Architecture and Policy
- Finance
- Project Management Office
- Technology Business Consultants
- Vendor Management / Contracts
- Workforce Development
- ConnectME Authority

OIT's two largest organizations are Application Systems and Core Technology Services. The Applications Systems organization oversees systems development and maintenance for approximately 1,100 application systems, for all Executive Branch Agencies. Core Technology Services include network and voice services, radio operations, data centers, servers, desktop/ laptop computers, and IT customer support for all 12,000 State employees in the Executive Branch.

To give a sense of the magnitude of OIT's role, OIT's 450 staff support:

- 75,000 Help Desk contacts per year, with a 98% rating of satisfied or highly satisfied
- 12,000 desktop / laptop computers and e-mail accounts
- 2,500 users with Blackberries and access from other mobile devices
- 15,000 phone lines
- Over 100 projects in support of all Executive Branch agencies and enterprise systems
- 869 servers supporting over 1,000 agency application systems and databases

- 393 million megabytes (393 terabytes) of data storage
- Network support state-wide, with wireless access in 200 locations (480 access points)
- State-wide radio network with 43 towers and 4,500 radios

Significant improvements in the past year include:

- Strengthening cyber security
- Improving project management
- Launching business process improvements

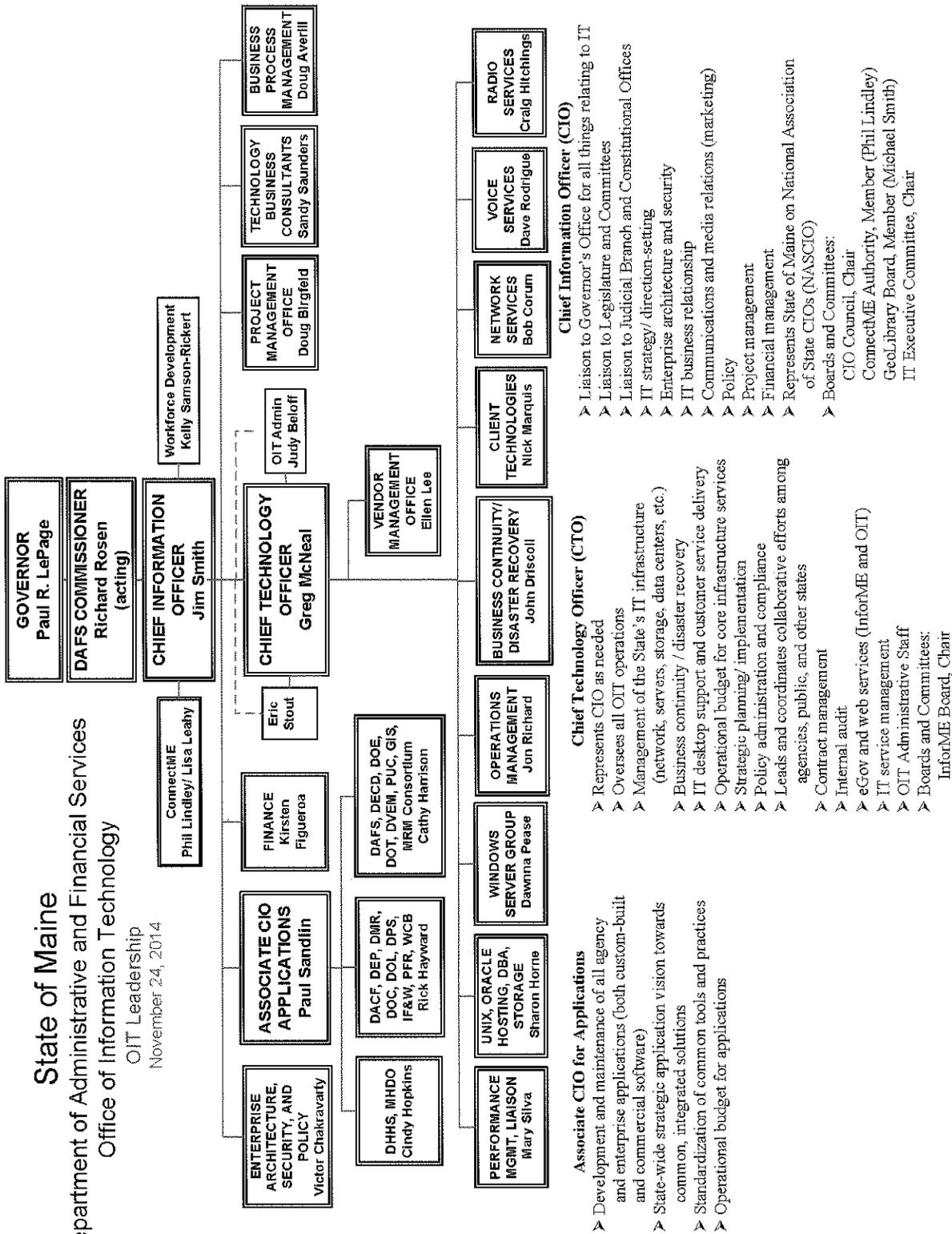
The overall State-wide IT budget for fiscal year 2015 is \$146.3 million. Of this, approximately 42% is from the General Fund, 29% is from Federal funds, 10% is from the Highway Fund, and 19% is from various other funds.

2015 Direction

- **Business Process Management (BPM)**
 - BPM can bring efficiency, transparency, and metrics to processes.
 - The State of Maine is completing some early BPM projects, with many more in the planning stage.
- **Agile Methodology**
 - Private industry has evolved to Agile approaches over the last several years. Agile results in more predictable project delivery and success.
 - The State of Maine has moved to Agile methodology on many projects, with significant success over older methodologies.
- **Cloud Approach**
 - The Federal government has adopted a “cloud first” approach to technology to realize savings and efficiency. The State of Maine will be also championing this approach.
- **Workforce Development**
 - Over 20% of the current OIT workforce will be eligible to retire in the next 2-3 years. To prepare for this, we are revamping both our recruiting and retention programs, and adding internship and mentor programs.
- **Community Partnerships**
 - **Project Login** – State-wide partnership to double the number of IT grads in Maine over the next four years.
 - **Cyber Security Test Lab** – State-wide partnership has created a cyber-security lab at the University of Southern Maine, to be used for testing and training future cyber security professionals.
 - **Maine Robotics** – in partnership with the Maine Robotics Board, promote robotics and Legos teams in the high schools and elementary schools to further science, technology, engineering, and math (STEM) education and development.
 - **Veterans Outreach Program** – we created partnerships with the Career Centers, veterans representative with the National Guard, and veterans representative specializing in job placement for those returning from abroad. This outreach resulted in filling several positions from interns to director level. We began with a Veterans Day recognition event, and we will continue with more events.
 - **Career Fairs** – OIT employees and interns participate at college career fairs. We met with students to gain an understanding of their needs and career expectations. This allowed our employees to share their work experiences, gain experience being exposed to a “greater sense” of community, social interaction outside of the work place, and allowed them to practice presentation skills.

State of Maine
 Department of Administrative and Financial Services
 Office of Information Technology

OIT Leadership
 November 24, 2014



- Associate CIO for Applications**
- > Development and maintenance of all agency and enterprise applications (both custom-built and commercial software)
 - > State-wide strategic application vision towards common, integrated solutions
 - > Standardization of common tools and practices
 - > Operational budget for applications

- Chief Technology Officer (CTO)**
- > Represents CIO as needed
 - > Oversees all OIT operations
 - > Management of the State's IT infrastructure (network, servers, storage, data centers, etc.)
 - > Business continuity / disaster recovery
 - > IT desktop support and customer service delivery
 - > Operational budget for core infrastructure services
 - > Strategic planning/implementation
 - > Policy administration and compliance
 - > Leads and coordinates collaborative efforts among agencies, public, and other states
 - > Contract management
 - > Internal audit
 - > eGov and web services (InformE and OIT)
 - > IT service management
 - > OIT Administrative Staff
 - > Boards and Committees: InformE Board, Chair

- Chief Information Officer (CIO)**
- > Liaison to Governor's Office for all things relating to IT
 - > Liaison to Legislature and Committees
 - > Liaison to Judicial Branch and Constitutional Offices
 - > IT strategy/direction-setting
 - > Enterprise architecture and security
 - > IT business relationship
 - > Communications and media relations (marketing)
 - > Policy
 - > Project management
 - > Financial management
 - > Represents State of Maine on National Association of State CIOs (NASCIO)
 - > Boards and Committees: CIO Council, Chair
ConnectME Authority, Member (Phil Lindley)
Geolibrary Board, Member (Michael Smith)
IT Executive Committee, Chair



BUREAU OF GENERAL SERVICES

Director Edward Dahl

The Bureau of General Services ("BGS") provides consolidated management and coordinated oversight for a range of property, procurement, risk management and central services to meet the operational needs of State programs and services. BGS pursues cost-effective operations in its own activities and in the operations of other departments and agencies. BGS's enabling or authorizing laws can be found in 5 MRSA, Chapters 152 through 156, and Federal Management Regulations Title 41, Part 102-37.

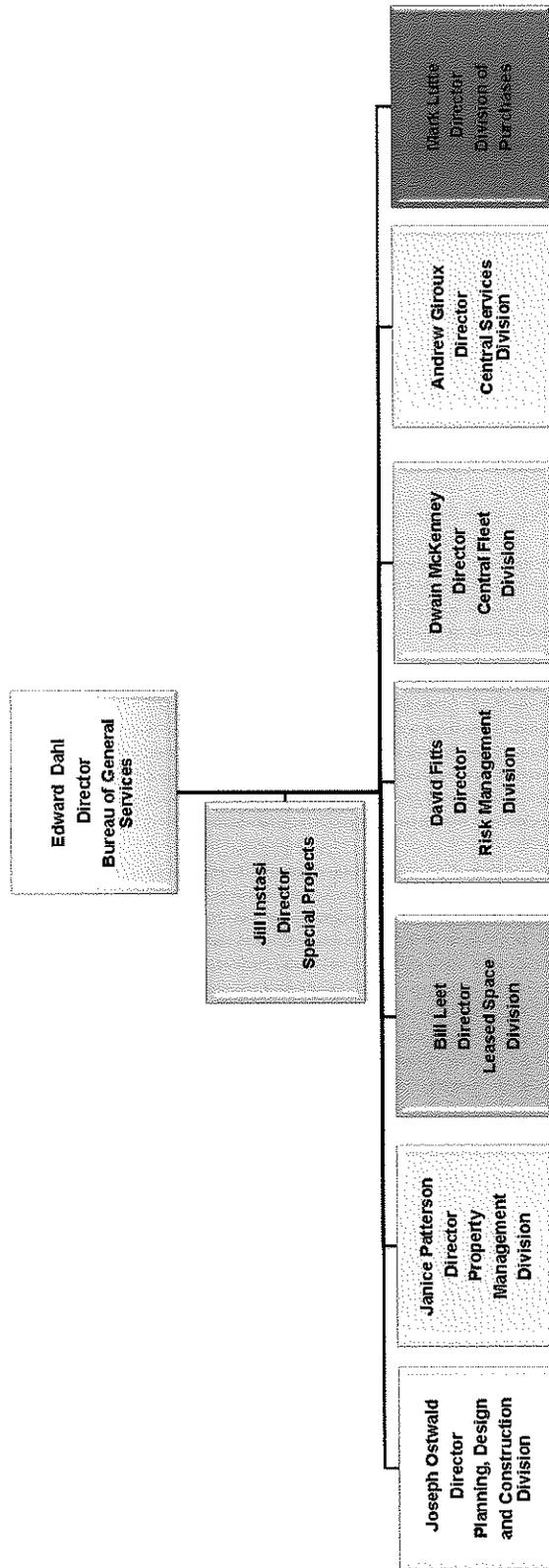
BGS is comprised of seven functional divisions. The Director's office coordinates research, policy and reporting, inter-divisional and inter-agency initiatives, various statutory stakeholder groups, public improvement projects and expenditures as authorized by the Legislature, energy procurement and market monitoring, Legislative and constituent matters, and a variety of other special projects.

BGS's divisions include:

- PROPERTY MANAGEMENT DIVISION (PMD) PMD provides operation, maintenance and building control services to 73 state-owned structures located on 5 campuses totaling over 2.2 million square feet. PMD also maintains approximately 150 acres of grounds and several monuments in the Capital area.
- PLANNING, DESIGN & CONSTRUCTION DIVISION (PDCD) PDCD is responsible for the planning, design and construction administration of all of the State's public improvements and public school projects. PDCD also assists in developing long range public improvement programs for all agencies of State Government.
- DIVISION OF LEASED SPACE (LS) Leased Space locates, negotiates and holds all real property leases required by all Departments and agencies to ensure those leases are to the best economic advantage of the State. The current portfolio includes over 220 leases for more than 1.6 million square feet, with an annual cost of more than \$22.4 million.
- RISK MANAGEMENT DIVISION (RMD) Risk Management minimizes or eliminates the financial and disruptive impact of sudden and accidental losses to State assets and programs including lawsuits and other similar claims using self-insurance, traditional insurance, and loss prevention programs. The Division acts as the State's representative with respect to insurance purchased in the name of the State. It receives and administers all claims for personal injury and property damage against the State.
- DIVISION OF PURCHASES (DOP) Purchases has one primary purpose - to directly purchase or review/approve agency purchases of goods and services supporting the needs of State government. The Division of Purchases ensures that these purchasing transactions are made on a "best value" basis, ensuring both quality and cost effectiveness, and that the transactions are made in a fair, open and competitive manner. The Division processed approximately 15,000 procurement transactions in FY2014.
- DIVISION OF CENTRAL FLEET MANAGEMENT (CFM) Central Fleet Management was established to procure, distribute, and dispose of passenger and light truck vehicles cost-effectively by consolidating State government vehicle use through a single agency. Today, CFM manages over 2,100 vehicles for employees on official State business.

- DIVISION OF CENTRAL SERVICES (CS) Central Services is comprised of Postal Operations and Surplus State and Federal Property Operations.
 - Postal Services: The State Postal Center provides a wide range of mail services for more than 160 State agencies, including interoffice mail. The Postal Center handles over 11 million pieces of outgoing mail and over 9 million pieces of incoming mail annually.
 - Surplus Property: The Surplus Property Division disposes of state surplus property that is no longer needed by the department that purchased it. The Division conducts daily sales, property offered for bid, periodic public sales and public auctions. Federal surplus property also is obtained for donation to qualifying state, public or non-profit organizations throughout Maine.

BUREAU OF GENERAL SERVICES





MAINE REVENUE SERVICES

State Tax Assessor Jerome Gerard

Associate Commissioner Dr. Michael Allen, Office of Tax Policy

The Bureau of Revenue Services, through the State Tax Assessor, is empowered to assess and collect Maine's sales and use taxes, individual and corporate income taxes, motor fuel taxes, estate tax, business taxes, cigarette and tobacco taxes, special industry taxes, State Valuation and property taxes in the Unorganized Territory. It also administers the real estate transfer tax, the Property Tax Fairness Credit Program, the Maine Homestead Exemption Program, the Business Equipment Tax Reimbursement Program, and several municipal tax reimbursement programs, and exercises general supervision of local assessing officials.

The Bureau has 5 Divisions:

- Compliance Division
- Income and Estate Tax Division
- Property Tax Division
- Sales, Fuel and Special Tax Division
- Revenue Processing and Quality Control

The Office of Tax Policy (OTP), within the Bureau of Revenue Services is headed by the Associate Commissioner for Tax Policy and is staffed with lawyers, economists and policy assistants. The office has responsibility for assisting the Administration and Commissioner in developing, analyzing, and researching the legal and economic impact of tax policy issues, and estimating the impact of such policies on state revenues. OTP oversees the preparation of legislative memos and information provided to legislative committees. In coordination with the Governor's Office, the Commissioner's Office and the State Tax Assessor, OTP provides information related to tax policy issues to other state officials, the press, and the public.



BUREAU OF ALCOHOLIC BEVERAGES AND LOTTERY OPERATIONS

Director Gregory R. Mineo

The Bureau oversees the liquor and lottery operations for the State. The Bureau has three Divisions:

- **Alcoholic Beverages:** Maine is one of 18 jurisdictions that regulate beverage alcohol within its borders. By controlling this product, the State is the only entity that may bring liquor into the state. The Bureau's mission is to effectively regulate the beverage alcohol industry to ensure responsible business practices and create a favorable economic climate while prohibiting sales to minors. The listing and pricing of distilled spirits are determined by the Bureau, with the assistance of the State Liquor and Lottery Commission.
- **Lottery Operations:** The Maine State Lottery was established in 1974 by Maine voters in a statewide referendum and brings in approximately \$50 million to the General Fund every year. The lottery is responsible for the complete distribution and sales of Tri-State Megabucks, Powerball, Mega Millions, Hot Lotto, Lucky for Life, Tri-State Gimme 5, Tri-State Pick 3 and Pick 4 and an extensive array of instant lottery tickets. Each year, millions of dollars are returned to players in prize money and local businesses of all sizes receive millions of dollars in commissions and bonuses for selling lottery products.
- **Licensing & Enforcement:** The Division is an 11 member unit, including 5 field inspectors, 2 excise tax positions, 2 licensing clerks and 1 administrative clerk. The field inspectors are charged with supervising a territory of licensees, providing guidance, education and enforcement of the law, as well as reviewing all applications filed with the Bureau. The Malt & Wine department processes and audits excise receipts, and registers product labels. The Licensing clerks are responsible for processing over 7500 liquor applications, receive walk-in customers, direct incoming phone calls, and issue license documents. The Division collects in excess of \$20 million in excise taxes annually.

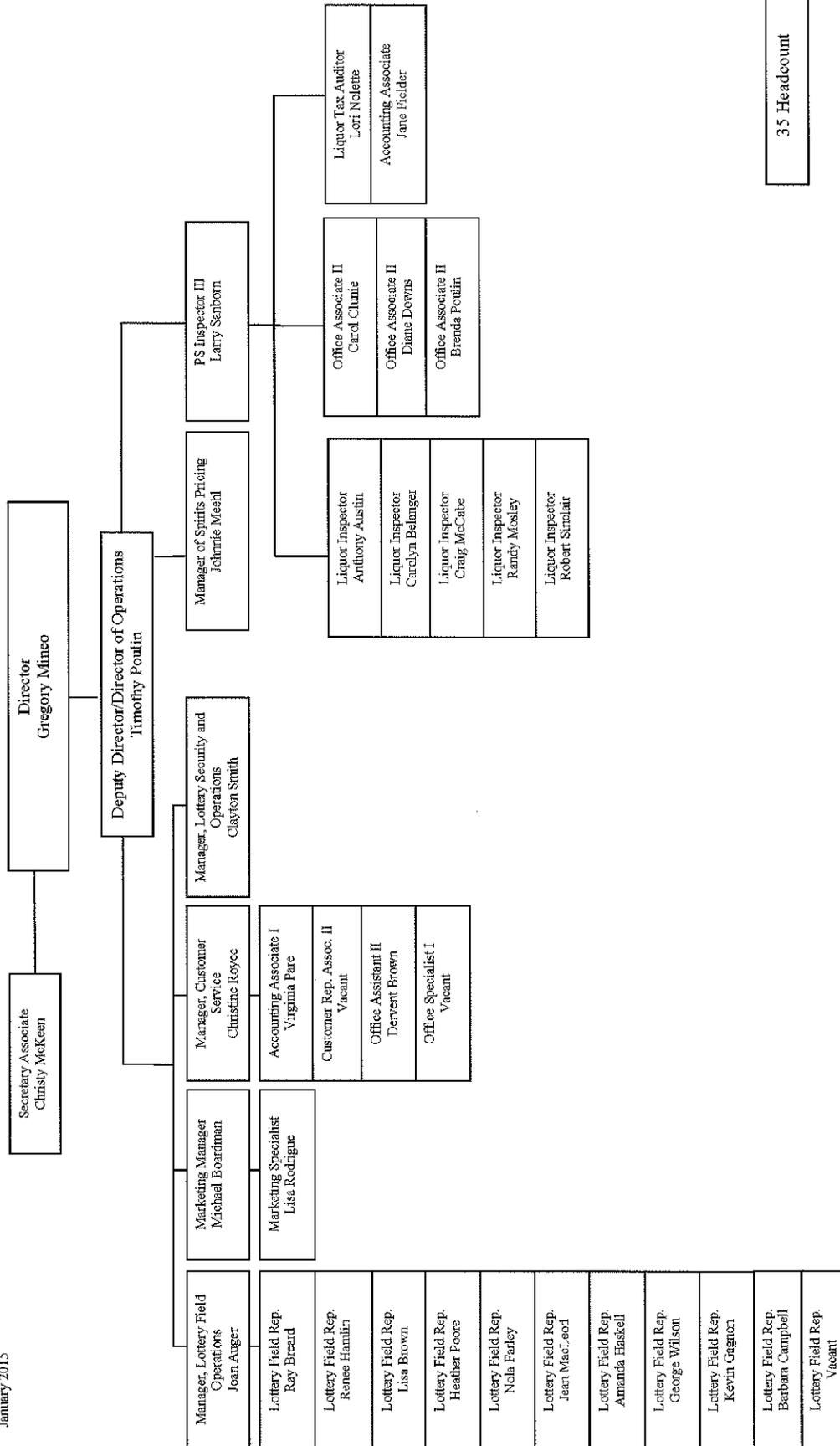
Maine State Lottery: www.mainelottery.com

Maine Spirits: www.mainespirits.com

Bureau of Alcoholic Beverages and Lottery Operations: www.maine.gov/dafs/bablo

Bureau of Alcoholic Beverages and Lottery Operations

January 2015



35 Headcount



MAINE BOARD OF TAX APPEALS

Acting Chief Appeals Officer Paul Bourget

The Maine Board of Tax Appeals is an independent board within the Department of Administrative and Financial Services that was established to provide taxpayers with a fair system for resolving disputes with Maine Revenue Services ("MRS"). The Board is neither part of MRS nor subject to its control in any way. The Board consists of three members, appointed by the Governor and confirmed by the Legislature for terms of three years. The Board is supported by its Appeals Office staff, which consists of a Chief Appeals Officer, two Appeals Officers and one Administrative Assistant. The Chief Appeals Officer reports directly to the Commissioner of the Department.

A taxpayer who disagrees with an assessment or determination they receive from MRS must first ask MRS to reconsider the assessment or determination. If, after reconsideration, the taxpayer continues to disagree with MRS and if the total amount of tax, interest and penalties at issue was \$1,000 or more at the time the taxpayer requested reconsideration, then the taxpayer may appeal to either the Board or the Superior Court.

When a taxpayer appeals to the Board, an Appeals Officer is assigned to the case. The Appeals Officer will review all written submissions made by the taxpayer and MRS concerning the appeal. If requested by the taxpayer, the Appeals Officer will hold a conference at which the taxpayer and MRS may present their arguments and have witnesses testify on their behalf. After considering all of the evidence presented by each party, the Appeals Officer will prepare a recommended decision for the parties' review and comment. The recommended decision, together with the parties' comments, is then sent to the Board for final decision, which may uphold, modify or reject the recommended decision. Either party may appeal the final decision of the Board to Superior Court.

Current Board members are:

- William J. Kelleher, Esquire, Chair;
- Honorable Richard A. Nass; and
- Edwin E. Heisler, Esquire

OFFICE OF THE TAXPAYER ADVOCATE

Taxpayer Advocate Bruce Livingston

The Taxpayer Advocate reports directly to the Commissioner of the Department of Administrative and Financial Services, who hires the Taxpayer Advocate as an employee of Maine Revenue Services (MRS). This ensures that the Taxpayer Advocate serves in as independent a capacity as is practically possible. The Taxpayer Advocate assists taxpayers in resolving problems with MRS, identifies areas in which taxpayers have problems in dealing with MRS, proposes changes in the administrative practices of MRS to mitigate those problems, and may propose law changes in an effort to reduce problems taxpayers have with MRS. The Taxpayer Advocate has the authority to investigate complaints affecting taxpayers generally or any particular taxpayer or group of taxpayers and, when appropriate, make recommendations to the State Tax Assessor with respect to these complaints.

The Assessor is required by law to provide a formal response to all recommendations within three months of their submission by the Taxpayer Advocate.