**§6615. Undisclosed and future use tax liabilities; other settlements**

This chapter may not be construed to prohibit the State Tax Assessor from instituting civil or criminal proceedings, including but not limited to an audit, against any taxpayer with respect to any amount of use tax incurred during or after the lookback period that is not disclosed on either the special use tax return filed by the taxpayer in connection with the program or another return filed by the taxpayer with the assessor. This chapter may not be construed to limit a taxpayer's right to protest or pursue an administrative or judicial proceeding with regard to an assessment of such undisclosed taxes. Notwithstanding any other provision of law, the assessor may, prior to October 1, 2012, compromise an unknown use tax liability on terms substantially equal to the terms set forth in this chapter, and in such a case the taxpayer is absolved from liability for criminal prosecution and civil penalties related to those taxes. [PL 2011, c. 657, Pt. Q, §1 (NEW).]

SECTION HISTORY

PL 2011, c. 657, Pt. Q, §1 (NEW).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Legislature and is current through October 15, 2024
. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.