

§151-A. Additional safeguards

1. Recording of interviews. The State Tax Assessor, upon advance request, shall allow a taxpayer to make an audio recording of any in-person interview concerning the determination and collection of any tax. The recording must be made at the taxpayer's own expense and with that person's own equipment.

The State Tax Assessor may record the interview if the State Tax Assessor:

- A. Informs the taxpayer of the recording prior to the interview; and [PL 1989, c. 848, §4 (NEW).]
- B. Upon request of the taxpayer, provides the taxpayer with a transcript or copy of the recording, but only if the taxpayer provides reimbursement for the cost of the transcription and reproduction of the transcript or copy. [PL 1989, c. 848, §4 (NEW).]

[PL 1989, c. 848, §4 (NEW).]

2. Representative of taxpayer. The taxpayer may bring to any interview with the State Tax Assessor or to any proceeding pursuant to section 151-D any attorney, certified public accountant, enrolled agent, enrolled actuary or any other person permitted to represent the taxpayer. If the taxpayer does not bring anyone to the interview or proceeding but clearly states at any time during the interview or proceeding that the taxpayer wishes to consult with an attorney, certified public accountant, enrolled agent, enrolled actuary or any other person permitted to represent the taxpayer, the State Tax Assessor shall suspend the interview or the board shall suspend the proceeding. The suspension must occur even if the taxpayer has answered one or more questions before that point in the interview or proceeding. The interview must be rescheduled to be held within 10 working days.

[PL 2013, c. 331, Pt. C, §4 (AMD); PL 2013, c. 331, Pt. C, §41 (AFF).]

SECTION HISTORY

PL 1989, c. 848, §4 (NEW). PL 2013, c. 45, §5 (AMD). PL 2013, c. 331, Pt. C, §4 (AMD). PL 2013, c. 331, Pt. C, §41 (AFF).

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