

**§112. State Tax Assessor**

**1. General powers and duties.** The assessor shall administer and enforce the tax laws enacted under this Title and under Title 29-A, and may adopt rules and require such information to be reported as necessary. The assessor may investigate, enforce and prosecute activities defined as crimes in this Title and in Title 17-A, sections 358, 751 and 903. The assessor shall provide, at the time of issuance, to one or more entities that publish a monthly state tax service all rules, bulletins, taxpayer notices or alerts, notices of rulemaking, any other taxpayer information issued by the assessor, and all substantive amendments or modifications of the same, for publication by that entity or entities. When a significant change has occurred in bureau policy or practice or in the interpretation by the bureau of any law, rule or instruction bulletin, the assessor shall, within 60 days of the change, provide to the same publishing entity or entities written notice, suitable for publication, of the change.

[PL 1999, c. 127, Pt. A, §47 (RPR).]

**2. Organization.** The assessor may employ deputies, assistants and employees as necessary, subject to the Civil Service Law unless otherwise provided, and distribute the duties given to the assessor or to the bureau among those persons or divisions in that bureau the assessor considers necessary for economy and efficiency in administration. An officer within each division of the bureau must be designated by the assessor as director of that division. The assessor, for enforcement and administrative purposes, may divide the State into a reasonable number of districts in which branch offices may be maintained.

The Office of Tax Policy, referred to in this paragraph as "the office," is established within the bureau. The head of the office is the Associate Commissioner for Tax Policy, who reports directly to, and serves at the pleasure of, the Commissioner of Administrative and Financial Services and who must have an advanced degree in economics, statistics, accounting, business, law or public policy. The office is responsible for: providing economic and legal policy analysis on tax issues; oversight of tax legislation review; providing revenue forecasting analysis to the Revenue Forecasting Committee under Title 5, section 1710-E; the preparation of tax expenditure reports; the establishment of policy criteria reflected in bureau rules and advisory rulings; and related public relations.

[PL 2011, c. 655, Pt. I, §7 (AMD); PL 2011, c. 655, Pt. I, §11 (AFF).]

**2-A. Training program.** The assessor may implement a training program to enhance the technical and service delivery expertise of the bureau's revenue agents. Employees in the revenue agent classification who participate in the training program and who demonstrate that they have achieved competencies prescribed by the assessor may progress immediately to the senior revenue agent classification. Employees in the senior revenue agent classification who participate in the training program and who demonstrate that they have achieved competencies prescribed by the assessor may progress immediately to the principal revenue agent classification.

[PL 2023, c. 412, Pt. L, §1 (AMD).]

**3. Examination of witnesses.** The assessor may summon and examine under oath any person whose testimony is considered necessary to the proper discharge of the assessor's duties and may require the production of all books or other documents in the custody or control of that person that relate to any matter that the assessor has authority to investigate or determine. This examination may be conducted by an agent designated by the assessor and is considered an "official proceeding" within the meaning of that term in Title 17-A, section 451. The assessor or that agent may administer all oaths required under this Title and may, in the assessor's discretion, reduce any examination under oath to writing. Any person summoned under this section is entitled to receive at the same time a copy of the Taxpayer Bill of Rights statement required to be prepared under subsection 7-A.

Any justice of the Superior Court and, with respect to the taxes imposed under Part 6, any judge of probate, upon application of the assessor, may compel the attendance of witnesses and the giving of

testimony before the assessor in the same manner, to the same extent and subject to the same penalties as if before the court over which that justice or judge presides.

[PL 1997, c. 526, §7 (AMD).]

**4. Examination of records and premises.** Whenever necessary to the administration of this Title, the assessor may make, or cause to be made by an employee, an examination or investigation of the place of business, books and other documents and any other relevant personal property of any person who the assessor has reason to believe is liable for any tax imposed by this Title.

At the conclusion of an audit, the assessor or an agent shall conduct an audit conference with the taxpayer and shall give the taxpayer a written summary of the audit findings, including the legal basis for the audit findings and adjustments, along with copies of relevant bureau audit workpapers.

[PL 2003, c. 668, §7 (AMD); PL 2003, c. 668, §12 (AFF).]

**5. Contract authority.** The assessor is authorized to contract with persons on an independent contract basis for the furnishing of technical services to assist the assessor in the administration of this Title.

[PL 1997, c. 526, §7 (AMD).]

**5-A. Agreements with other governments.** The assessor may enter into agreements with other governments for assistance in the administration and enforcement of this Title if the disclosure of information to duly authorized officers of those governments is permitted by section 191, subsection 2, paragraph D.

[PL 2009, c. 496, §1 (AMD).]

**6. Agent for collection.** The assessor is authorized to name any of the assessor's employees as agents to collect any tax imposed under this Title.

[PL 1997, c. 526, §7 (AMD).]

**7. Evaluation of tax systems.** The assessor and the Office of Tax Policy shall investigate and examine the systems and methods of taxation of other states and make careful and constant inquiry into the practical operation and effect of the laws of this State, in comparison with the laws of other states, with the view of ascertaining wherein the tax laws of this State are defective, inefficient, inoperative or inequitable.

[PL 2011, c. 655, Pt. I, §8 (AMD); PL 2011, c. 655, Pt. I, §11 (AFF).]

**7-A. Taxpayer Bill of Rights.** The assessor shall prepare a statement describing in simple and nontechnical terms the rights of a taxpayer and the obligations of the bureau during an audit. The statement must also explain the procedures by which a taxpayer may appeal any adverse decision of the assessor, including reconsideration under section 151, appeals to the Maine Board of Tax Appeals and judicial appeals. This statement must be distributed by the bureau to any taxpayer contacted with respect to the determination or collection of any tax, excluding the normal mailing of tax forms. This paragraph does not apply to criminal tax investigations conducted by the assessor or by the Attorney General.

[PL 2013, c. 331, Pt. C, §2 (AMD); PL 2013, c. 331, Pt. C, §41 (AFF).]

**8. Additional duties.** In addition to the duties specified in this Title, the assessor has the following duties:

A. Collection of the tax on fire insurance companies imposed by Title 25, section 2399. [PL 2023, c. 482, §1 (AMD); PL 2023, c. 482, §43 (AFF).]

B. [PL 2009, c. 434, §5 (RP).]

C. [PL 2015, c. 314, §33 (RP).]

D. [PL 2021, c. 1, Pt. M, §10 (RP).]

E. [PL 2023, c. 482, §1 (RP); PL 2023, c. 482, §43 (AFF).]

[PL 2023, c. 482, §1 (AMD); PL 2023, c. 482, §43 (AFF).]

**9. Services provided to another agency of State.** The assessor may undertake, by written agreement with another agency of the State, to provide or assist with revenue collection services for that agency.

[PL 2007, c. 539, Pt. OO, §3 (AMD).]

**9-A. Review of telecommunications taxation.**

[PL 2001, c. 652, §3 (RP).]

**10. Title.** The State Tax Assessor may be referred to as the "executive director" or the "director."  
[PL 1997, c. 668, §9 (NEW).]

**11. Report to the Legislature.**

[PL 2001, c. 652, §4 (RP).]

**12. State Tax Assessor to calculate conformity factor.**

[PL 2001, c. 714, Pt. AA, §1 (RP).]

**13. Set-off agreements.** The assessor may enter into agreements with other taxing jurisdictions to provide for collection of tax debts by means of setoffs as provided in this subsection.

A. The assessor may enter into an agreement with the Federal Government pursuant to the Code, Section 6402(e) to set off against tax refunds payable by the Federal Government and pay to this State taxes owed to this State. [PL 2009, c. 361, §5 (NEW).]

B. The assessor may enter into an agreement with another state or an agency of another state to set off against tax refunds payable by the other state and pay to this State taxes owed to this State. [PL 2009, c. 361, §5 (NEW).]

C. In conjunction with an agreement authorized under paragraph B, the assessor may enter into an agreement that allows the other state to set off against tax refunds payable by this State taxes owed to the other state. The assessor may enter into an agreement authorized by this paragraph only if the other state allows this State to set off against tax refunds owed by the other state taxes owed to this State on substantially similar terms. [PL 2009, c. 361, §5 (NEW).]

D. The assessor may enter into an agreement authorized by paragraph C only if the agreement provides that the other state may not set off against tax refunds payable by this State unless the other state has notified the taxpayer of the taxes due and has given the taxpayer an opportunity for review or appeal of the tax debt. The other state must certify to the assessor that it has notified the taxpayer of the taxes due and has given the taxpayer an opportunity for review or appeal of the tax debt before the setoff is exercised. [PL 2009, c. 361, §5 (NEW).]

E. For purposes of this subsection, "tax" includes monetary restitution ordered to be paid to the bureau as part of a sentence imposed for a violation of this Title or Title 17-A. [PL 2009, c. 361, §5 (NEW).]

[PL 2009, c. 361, §5 (NEW).]

**SECTION HISTORY**

PL 1981, c. 364, §7 (NEW). PL 1983, c. 480, §A39 (AMD). PL 1985, c. 785, §B168 (AMD). PL 1989, c. 848, §§1,2 (AMD). PL 1991, c. 873, §§1,2 (AMD). PL 1995, c. 281, §1 (AMD). PL 1995, c. 639, §1 (AMD). PL 1997, c. 459, §4 (AMD). PL 1997, c. 495, §§3,4 (AMD). PL 1997, c. 526, §7 (AMD). PL 1997, c. 668, §9 (AMD). PL 1999, c. 127, §§A47-49 (AMD). PL 1999, c. 169, §1 (AMD). PL 1999, c. 488, §1 (AMD). PL 2001, c. 396, §2 (AMD). PL 2001, c. 439, §L5 (AMD). PL 2001, c. 559, §GG2 (AMD). PL 2001, c. 559, §GG26 (AFF). PL 2001, c. 652, §§3,4 (AMD). PL 2001, c. 714, §AA1 (AMD). PL 2003, c. 668, §7 (AMD). PL 2003, c. 668, §12 (AFF). PL 2007, c. 539, Pt. OO, §3 (AMD). PL 2009, c. 361, §5 (AMD). PL 2009, c. 434, §§5-7 (AMD). PL 2009, c. 496, §§1, 2 (AMD). PL 2011, c. 211, §17 (AMD). PL 2011, c. 548, §10 (AMD). PL

2011, c. 655, Pt. I, §§7, 8 (AMD). PL 2011, c. 655, Pt. I, §11 (AFF). PL 2013, c. 331, Pt. C, §2 (AMD). PL 2013, c. 331, Pt. C, §41 (AFF). PL 2015, c. 166, §11 (AMD). PL 2015, c. 314, §33 (AMD). PL 2017, c. 284, Pt. T, §1 (AMD). PL 2021, c. 1, Pt. M, §§9, 10 (AMD). PL 2023, c. 412, Pt. L, §1 (AMD). PL 2023, c. 482, §1 (AMD). PL 2023, c. 482, §43 (AFF).

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