

PLEASE NOTE: The Office of the Revisor of Statutes **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

**Resolve**  
124th Legislature  
First Regular Session

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**Chapter 126**  
**S.P. 479 - L.D. 1321**

**Resolve, To Facilitate Disclosure of  
Information to Taxpayer Representatives**

**Sec. 1 Disclosure form. Resolved:** That the State Tax Assessor shall develop and make available on the publicly accessible website of the Department of Administrative and Financial Services, Bureau of Revenue Services a simplified limited power of attorney form that may be used by a taxpayer to authorize employees of the bureau to discuss taxpayer information with a designated representative of the taxpayer. The form and applicable instructions must have a readability score, as determined by a recognized instrument for measuring adult literacy levels, equivalent to no higher than a 6th-grade reading level. The State Tax Assessor shall submit a copy of the form and instructions to the Joint Standing Committee on Taxation by January 15, 2010.