CHAPTER 914-C

2010 TAX RECEIVABLES REDUCTION INITIATIVES

§6601. 2010 Tax Receivables Reduction Initiatives established

There are established the 2010 Tax Receivables Reduction Initiatives, referred to in this chapter as "the initiatives" and consisting of 2 separate initiatives, referred to in this chapter as "the short-term initiative" and "the 5-year initiative." The initiatives are intended to encourage delinquent taxpayers to pay existing tax obligations. The goal of the initiatives is to raise revenue during fiscal year 2010-11 and to reduce existing tax receivables. [PL 2009, c. 571, Pt. HH, §1 (NEW).]

SECTION HISTORY

PL 2009, c. 571, Pt. HH, §1 (NEW).

§6602. Administration

The State Tax Assessor shall administer the initiatives. The short-term initiative applies to tax liabilities that are assessed as of December 31, 2009 and interest and penalties subsequently assessed on such tax liabilities. The 5-year initiative applies to tax liabilities that were assessed as of June 30, 2005 and interest and penalties subsequently assessed on such tax liabilities. A taxpayer may participate in the initiatives without regard to whether the amount due is subject to a pending administrative or judicial proceeding. Participation in the initiatives is conditioned upon the taxpayer's agreement to forgo or withdraw a protest or an administrative or judicial proceeding with regard to liabilities paid under the initiatives and not to claim a refund of money paid under the initiatives. These initiatives are available to a taxpayer if the taxpayer: [PL 2009, c. 571, Pt. HH, §1 (NEW).]

1. Application. Properly completes and files a 2010 tax initiatives application as described in section 6605 and as required by the assessor;
[PL 2009, c. 571, Pt. HH, §1 (NEW).]

2. Tax, interest and penalty paid. Pays all tax, interest and penalty for the respective initiative as described in section 6606 by the end of the initiatives period under section 6604;
[PL 2009, c. 571, Pt. HH, §1 (NEW).]

3. No criminal action pending. Is not currently charged with, and has not been accepted by the Attorney General for criminal prosecution arising from, a violation of the state tax law as provided in this Title or Title 17-A or is not applying for relief on a debt that is the result of a criminal conviction; and
[PL 2009, c. 571, Pt. HH, §1 (NEW).]

4. No collection by warrant or civil action. Is not applying for relief with respect to a tax liability for which the State has secured a warrant or civil judgment in its favor in Superior Court.
[PL 2009, c. 571, Pt. HH, §1 (NEW).]

SECTION HISTORY

PL 2009, c. 571, Pt. HH, §1 (NEW).

§6603. Undisclosed liabilities

This chapter does not prohibit the State Tax Assessor from instituting civil or criminal proceedings against any taxpayer with respect to any amount of tax that is not paid with the 2010 tax initiatives application described in section 6605 or on any other return filed with the assessor. [PL 2009, c. 571, Pt. HH, §1 (NEW).]

SECTION HISTORY

PL 2009, c. 571, Pt. HH, §1 (NEW).

§6604. Initiatives period

A 2010 tax initiatives application described in section 6605 may be filed from September 1, 2010 to November 30, 2010. [PL 2009, c. 571, Pt. HH, §1 (NEW).]

SECTION HISTORY

PL 2009, c. 571, Pt. HH, §1 (NEW).

§6605. Initiatives application

The State Tax Assessor shall prepare and make available the 2010 tax initiatives application. The application and associated guidelines prepared by the assessor, which govern participation in the initiatives, are exempt from the Maine Administrative Procedure Act. Each application requires the approval of the assessor and must include the amount of tax, interest and penalty to be paid, as determined pursuant to section 6606, the initiative being applied for and the periods to which the liability applies. The assessor may deny any application not consistent with this chapter. [PL 2009, c. 571, Pt. HH, §1 (NEW).]

SECTION HISTORY

PL 2009, c. 571, Pt. HH, §1 (NEW).

§6606. Waiver of penalties or interest

1. Short-term initiative. A taxpayer who participates in the short-term initiative and whose application is approved by the State Tax Assessor is entitled to a waiver by the assessor of 95% of the penalties otherwise due.
[PL 2009, c. 571, Pt. HH, §1 (NEW).]

2. Five-year initiative. A taxpayer who participates in the 5-year initiative and whose application is approved by the assessor is entitled to a waiver by the assessor of 95% of the penalties and interest otherwise due.
[PL 2009, c. 571, Pt. HH, §1 (NEW).]

SECTION HISTORY

PL 2009, c. 571, Pt. HH, §1 (NEW).

§6607. Collection action not stayed

An enforced collection action, including, but not limited to, a wage levy, bank levy or refund setoff, is not stayed until a taxpayer's tax initiatives application under section 6605 has been accepted by the State Tax Assessor and the taxpayer has paid all the tax, interest and penalties due pursuant to section 6602, subsection 2. [PL 2009, c. 571, Pt. HH, §1 (NEW).]

SECTION HISTORY

PL 2009, c. 571, Pt. HH, §1 (NEW).

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