

**CHAPTER 914****2003 TAX AMNESTY PROGRAM****§6571. 2003 Maine Tax Amnesty Program established**

There is established the 2003 Maine Tax Amnesty Program. This program is intended to encourage delinquent taxpayers to comply with the State's tax law and to enable the assessor to identify and collect previously unreported taxes and to accelerate collection of certain delinquent tax liabilities. The long-term goal of this program is to improve taxpayer compliance with the State's tax law. [PL 2003, c. 20, Pt. AA, §4 (NEW).]

**SECTION HISTORY**

PL 2003, c. 20, §AA4 (NEW).

**§6572. Administration**

The assessor shall administer the 2003 Maine Tax Amnesty Program. The amnesty program applies to tax liabilities delinquent as of August 31, 2003, including tax due for which a return has not been filed. A taxpayer may participate in the tax amnesty program whether or not the taxpayer is under audit and without regard to whether the amount due is subject to a pending administrative or judicial proceeding, except that this does not include pending criminal action or debts for which the State has secured a warrant or civil judgment in its favor in Superior Court. A taxpayer may participate in the tax amnesty program to the extent of the uncontested portion of an assessed liability. Participation in the program is conditioned upon the taxpayer's agreement to forgo the right to protest or pursue an administrative or judicial proceeding with regard to returns filed under the tax amnesty program or to claim any refund of money paid under the tax amnesty program. A taxpayer with a tax liability within the limitations of this chapter is absolved from criminal or civil prosecution or civil penalties plus 1/2 of the interest associated with any such liability except as otherwise provided in this chapter if the taxpayer: [PL 2003, c. 451, Pt. E, §9 (AMD).]

**1. Return filed.** Properly completes and files a 2003 amnesty tax return as described in section 6575 and as required by the assessor; [PL 2003, c. 20, Pt. AA, §4 (NEW).]

**2. Tax and interest paid.** Pays all tax and interest as determined on the 2003 amnesty tax return, described in section 6575, before the end of the amnesty period; [PL 2003, c. 20, Pt. AA, §4 (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 2003, c. 20, Pt. AA, §4 (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 2003, c. 20, Pt. AA, §4 (NEW).]

**SECTION HISTORY**

PL 2003, c. 20, §AA4 (NEW). PL 2003, c. 451, §E9 (AMD).

**§6573. Undisclosed liabilities**

Nothing in this chapter may be construed to prohibit the assessor from instituting civil or criminal proceedings against any taxpayer with respect to any amount of tax that is not disclosed either on the 2003 amnesty return, described in section 6575, or on any other return filed with the assessor. [PL 2003, c. 20, Pt. AA, §4 (NEW).]

#### SECTION HISTORY

PL 2003, c. 20, §AA4 (NEW).

#### §6574. Amnesty period

The time period during which a 2003 amnesty return, described in section 6575, may be filed is September 1, 2003 to November 30, 2003. [PL 2003, c. 451, Pt. E, §10 (AMD).]

#### SECTION HISTORY

PL 2003, c. 20, §AA4 (NEW). PL 2003, c. 451, §E10 (AMD).

#### §6575. Amnesty return

The assessor shall prepare and make available the 2003 amnesty return. The return and associated guidelines prepared by the assessor, which govern participation in the 2003 Maine Tax Amnesty Program, are exempt from the Maine Administrative Procedure Act. The application requires the approval of the assessor. The assessor may deny any applications not consistent with the 2003 Maine Tax Amnesty Program. [PL 2003, c. 20, Pt. AA, §4 (NEW).]

#### SECTION HISTORY

PL 2003, c. 20, §AA4 (NEW).

#### §6576. Preamnesty settlements

Notwithstanding any other provision of this chapter, the assessor shall, during the period beginning on the effective date of this chapter to August 31, 2003, make a settlement offer that requires full payment of tax and 1/2 of the accrued interest to any taxpayer that has a recorded and recognized delinquent State tax liability as of the effective date of this chapter. The settlement offer authorized under this section does not apply to a taxpayer whose liability is the result of a criminal conviction or is currently charged with a criminal offense arising from a violation of the state tax law as provided in this Title or Title 17-A, or has been referred to the Attorney General for criminal prosecution. [PL 2003, c. 20, Pt. AA, §4 (NEW).]

#### SECTION HISTORY

PL 2003, c. 20, §AA4 (NEW).

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