

**§2181. Informal conference**

**1. Request for informal conference.** Not later than 30 days after receipt of a notice under section 2170, the putative holder may request an informal conference with the administrator to review the determination. The holder must include in the request the specific items to be discussed. Except as otherwise provided in this section, the administrator may designate an employee to act on behalf of the administrator.

[PL 2019, c. 498, §22 (NEW).]

**2. Response to request for informal conference.** If a putative holder makes a timely request under subsection 1 for an informal conference:

A. Not later than 30 days after the date of the request, the administrator shall set the time and place of the conference; [PL 2019, c. 498, §22 (NEW).]

B. The administrator shall give the putative holder notice in a record of the time and place of the conference; [PL 2019, c. 498, §22 (NEW).]

C. The conference may be held in person, by telephone or by electronic means, as determined by the administrator; [PL 2019, c. 498, §22 (NEW).]

D. The request tolls the 90-day period under sections 2183 and 2184 until notice of a decision under paragraph G has been given to the putative holder or the putative holder withdraws the request for the conference; [PL 2019, c. 498, §22 (NEW).]

E. The conference may be postponed, adjourned and reconvened as the administrator determines appropriate; [PL 2019, c. 498, §22 (NEW).]

F. The administrator or administrator's designee with the approval of the administrator may modify a determination made under section 2170 or withdraw the determination; and [PL 2019, c. 498, §22 (NEW).]

G. The administrator shall issue a decision in a record and provide a copy of the record to the putative holder and examiner not later than 30 days after the conference ends. [PL 2019, c. 498, §22 (NEW).]

[PL 2019, c. 498, §22 (NEW).]

**3. Conference not administrative remedy; procedure.** A conference under subsection 1 is not an administrative remedy. An oath is not required and rules of evidence do not apply in the conference. [PL 2019, c. 498, §22 (NEW).]

**4. Opportunity to confer informally.** At a conference under subsection 2, the putative holder must be given an opportunity to confer informally with the administrator and the person that examined the records of the putative holder to:

A. Discuss the determination made under section 2170; and [PL 2019, c. 498, §22 (NEW).]

B. Present any issue concerning the validity of the determination made under section 2170. [PL 2019, c. 498, §22 (NEW).]

[PL 2019, c. 498, §22 (NEW).]

**5. Failure to act within period.** If the administrator fails to act within the period prescribed in subsection 2, paragraph A or G, the failure does not affect a right of the administrator, except that interest does not accrue on the amount for which the putative holder was determined to be liable under section 2170 during the period in which the administrator failed to act until the earlier of:

A. The date under section 2183 on which the putative holder initiates administrative review or the date on which the putative holder files an action under section 2184; and [PL 2019, c. 498, §22 (NEW).]

B. Ninety days after the putative holder received notice of the administrator's determination under section 2170 if no review was initiated under section 2183 and no action was filed under section 2184. [PL 2019, c. 498, §22 (NEW).]  
[PL 2019, c. 498, §22 (NEW).]

**6. Informal conference before administrative review.** The administrator may hold an informal conference with a putative holder about a determination under section 2170 without a request at any time before the putative holder initiates administrative review under section 2183 or files an action under section 2184.  
[PL 2019, c. 498, §22 (NEW).]

**7. Interest and penalties.** Interest and penalties under section 2194 continue to accrue on property not reported, paid or delivered as required by this Act after the initiation, and during the pendency, of an informal conference under this section.  
[PL 2019, c. 498, §22 (NEW).]

#### SECTION HISTORY

PL 2019, c. 498, §22 (NEW).

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