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An Act To Amend the Laws Regarding Mandatory Electronic Filing of Certain Tax Returns

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the Department of Administrative and Financial Services, Bureau of Revenue Services has adopted a rule mandating that, beginning April 1, 2009, all persons preparing returns for sales, use and service provider tax that are required to be filed monthly must file the returns electronically; and

Whereas, this requirement creates hardship for some taxpayers and failure to comply may result in the imposition of tax penalties; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

Be it enacted by the People of the State of Maine as follows:

Sec. 1. Suspension of electronic filing of certain tax returns. The Department of Administrative and Financial Services, Bureau of Revenue Services may not implement or enforce any provision of a rule that requires filing of any returns electronically if that filing was not required before April 1, 2009.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

SUMMARY

This bill suspends implementation by the Department of Administrative and Financial Services, Bureau of Revenue Services of any rule expanding electronic filing of certain tax returns beginning April 1, 2009.