

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill by striking out the title and substituting the following:

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

Amend the bill by striking out everything after the title and before the summary and inserting the following:

'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.'

SUMMARY

This amendment changes the bill to a resolve directing the State Tax Assessor to develop a simplified form to authorize the disclosure of taxpayer information to a designated representative of the taxpayer and to submit the form to the Joint Standing Committee on Taxation by January 15, 2010.