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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. Electronic filing requirements. With regard to electronic filing requirements established by the Department of Administrative and Financial Services, Bureau of Revenue Services that begin on April 1, 2009, the bureau shall continue the practice of leniency in granting waivers of the electronic filing requirement for any taxpayer who has difficulty in meeting the requirements of electronic filing and shall provide clear explanation to taxpayers by the most expeditious method of the availability of waivers. The bureau shall report by January 15th annually to the joint standing committee of the Legislature having jurisdiction over taxation matters regarding the status of electronic filing requirements and the number of waivers requested and granted. The bureau's reporting requirement under this section ends January 15, 2015.

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

Effective April 21, 2009.