

**CHAPTER 914-D****2012 MAINE USE TAX COMPLIANCE PROGRAM****§6611. Program established**

The 2012 Maine Use Tax Compliance Program, referred to in this chapter as "the program," is established to encourage delinquent taxpayers to comply with the provisions of chapter 215, to enable the State Tax Assessor to identify and collect previously unreported use tax and to improve compliance with the State's use tax laws. The program applies to use tax liabilities incurred by a person prior to January 1, 2012. [PL 2011, c. 657, Pt. Q, §1 (NEW).]

## SECTION HISTORY

PL 2011, c. 657, Pt. Q, §1 (NEW).

**§6612. Definitions**

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [PL 2011, c. 657, Pt. Q, §1 (NEW).]

**1. Lookback period.** "Lookback period" means the period from January 1, 2006 to December 31, 2011.

[PL 2011, c. 657, Pt. Q, §1 (NEW).]

**2. Program period.** "Program period" means the period from October 1, 2012 to November 30, 2012.

[PL 2011, c. 657, Pt. Q, §1 (NEW).]

## SECTION HISTORY

PL 2011, c. 657, Pt. Q, §1 (NEW).

**§6613. Administration; conditions for participation**

The State Tax Assessor shall administer the program. Participation in the program is conditioned upon each participating taxpayer's agreement to forgo the right to protest or pursue an administrative or judicial proceeding with regard to use taxes paid under the program. A participating taxpayer that timely submits the special use tax return as required by subsection 2 with no material misrepresentations or material omissions and that timely makes the use tax payment or payments required by subsection 3 is absolved from further liability for use taxes incurred prior to January 1, 2012 and is also absolved from liability for criminal prosecution and civil penalties related to those taxes. The following conditions apply to the program. [PL 2011, c. 657, Pt. Q, §1 (NEW).]

**1. Limited to unknown liabilities.** The program is limited to unknown liabilities only. For purposes of this subsection, "unknown liability" means a use tax liability that has not been assessed at the time the special use tax return described in section 6614 is received by the assessor.

[PL 2011, c. 657, Pt. Q, §1 (NEW).]

**2. Return filed and tax liability reported.** A participating taxpayer must properly complete and file with the assessor, before the end of the program period, a special use tax return as described in section 6614 reporting all previously unreported and unpaid State of Maine use tax liabilities incurred by the taxpayer during the lookback period.

[PL 2011, c. 657, Pt. Q, §1 (NEW).]

**3. Tax paid; 3 high years.** A participating taxpayer must pay in full, by the end of the program period or the approved payment plan period as provided in accordance with subsection 4, the use tax liability incurred by the taxpayer during the 3 calendar years of the lookback period with the highest

use tax liability as reported on the special use tax return described in section 6614, plus any interest associated with an approved payment plan. A participating taxpayer must agree to forgo the right to seek a refund of, or file a petition for reconsideration with respect to, the tax paid with the return.

[PL 2011, c. 657, Pt. Q, §1 (NEW).]

**4. Payment plans allowed; interest.** A participating taxpayer may elect to make payment of the taxes reported under the program after the expiration of the program period, but only pursuant to a payment plan approved by the assessor. A payment plan approved by the assessor may not provide for payments beyond May 31, 2013. Interest at the rate established pursuant to section 186 accrues on any payments made after the expiration of the program period.

[PL 2011, c. 657, Pt. Q, §1 (NEW).]

#### SECTION HISTORY

PL 2011, c. 657, Pt. Q, §1 (NEW).

#### §6614. Program return

The State Tax Assessor shall prepare and make available special use tax returns for taxpayers who wish to participate in the program. The return must be signed by the taxpayer under penalty of perjury. The return and associated program guidelines prepared by the assessor are not rules within the meaning of that term in the Maine Administrative Procedure Act. The assessor shall deny any special use tax return that is inconsistent with the provisions of this chapter or that is filed after the conclusion of the program period. [PL 2011, c. 657, Pt. Q, §1 (NEW).]

#### SECTION HISTORY

PL 2011, c. 657, Pt. Q, §1 (NEW).

#### §6615. Undisclosed and future use tax liabilities; other settlements

This chapter may not be construed to prohibit the State Tax Assessor from instituting civil or criminal proceedings, including but not limited to an audit, against any taxpayer with respect to any amount of use tax incurred during or after the lookback period that is not disclosed on either the special use tax return filed by the taxpayer in connection with the program or another return filed by the taxpayer with the assessor. This chapter may not be construed to limit a taxpayer's right to protest or pursue an administrative or judicial proceeding with regard to an assessment of such undisclosed taxes. Notwithstanding any other provision of law, the assessor may, prior to October 1, 2012, compromise an unknown use tax liability on terms substantially equal to the terms set forth in this chapter, and in such a case the taxpayer is absolved from liability for criminal prosecution and civil penalties related to those taxes. [PL 2011, c. 657, Pt. Q, §1 (NEW).]

#### SECTION HISTORY

PL 2011, c. 657, Pt. Q, §1 (NEW).

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