

§6572. Administration

The assessor shall administer the 2003 Maine Tax Amnesty Program. The amnesty program applies to tax liabilities delinquent as of August 31, 2003, including tax due for which a return has not been filed. A taxpayer may participate in the tax amnesty program whether or not the taxpayer is under audit and without regard to whether the amount due is subject to a pending administrative or judicial proceeding, except that this does not include pending criminal action or debts for which the State has secured a warrant or civil judgment in its favor in Superior Court. A taxpayer may participate in the tax amnesty program to the extent of the uncontested portion of an assessed liability. Participation in the program is conditioned upon the taxpayer's agreement to forgo the right to protest or pursue an administrative or judicial proceeding with regard to returns filed under the tax amnesty program or to claim any refund of money paid under the tax amnesty program. A taxpayer with a tax liability within the limitations of this chapter is absolved from criminal or civil prosecution or civil penalties plus 1/2 of the interest associated with any such liability except as otherwise provided in this chapter if the taxpayer: [PL 2003, c. 451, Pt. E, §9 (AMD).]

1. Return filed. Properly completes and files a 2003 amnesty tax return as described in section 6575 and as required by the assessor; [PL 2003, c. 20, Pt. AA, §4 (NEW).]

2. Tax and interest paid. Pays all tax and interest as determined on the 2003 amnesty tax return, described in section 6575, before the end of the amnesty period; [PL 2003, c. 20, Pt. AA, §4 (NEW).]

3. No criminal action pending. Is not currently charged with, and has not been accepted by the Attorney General for criminal prosecution arising from, a violation of the state tax law as provided in this Title or Title 17-A, or is not applying for relief on a debt that is the result of a criminal conviction; and [PL 2003, c. 20, Pt. AA, §4 (NEW).]

4. No collection by warrant or civil action. Is not applying for relief with respect to a tax liability for which the State has secured a warrant or civil judgment in its favor in Superior Court. [PL 2003, c. 20, Pt. AA, §4 (NEW).]

SECTION HISTORY

PL 2003, c. 20, §AA4 (NEW). PL 2003, c. 451, §E9 (AMD).

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