

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

## **An Act To Clarify Taxpayer Privacy Requirements**

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

**Sec. 1. 36 MRSA §191, sub-§2, ¶Y**, as amended by PL 2003, c. 390, §2, is further amended to read:

Y. The disclosure by the State Tax Assessor, upon request in writing of any individual against whom an assessment has been made pursuant to section 177, subsection 1 to that individual or the individual's duly authorized representative, of the following information:

(1) Information regarding the underlying tax liability to the extent necessary to apprise the individual of the basis of the assessment;

(2) The name of any other individual against whom an assessment has been made for the same underlying tax debt; and

(3) The general nature of any steps taken by the assessor to collect the underlying tax debt from any other individuals and the amount collected;

**Sec. 2. 36 MRSA §191, sub-§2-A** is enacted to read:

**2-A. Duly authorized representative.** For purposes of subsection 2, "duly authorized representative" means any person designated by the taxpayer to receive tax information under a power of attorney, federally authorized release form under the Privacy Act of 1974, 5 United States Code, Section 552a, notarized statement or other verifiable statement of authority.

### **SUMMARY**

This bill authorizes the disclosure of taxpayer information to an authorized representative of the taxpayer under a power of attorney, federally authorized release form under the Privacy Act of 1974, 5 United States Code, Section 552a, notarized statement or other verifiable statement of authority.