

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

Amend the amendment in section 1 in subsection 4 in the 3rd line (page 1, line 20 in amendment) by inserting after the following: "only if" the following: 'the law imposing the tax had been in effect for more than 90 days when the tax was first due and'

Amend the amendment in section 1 in subsection 4 in paragraph B in the 2nd line (page 1, line 25 in amendment) by inserting after the following: "taxpayer;" the following: 'or'

Amend the amendment in section 1 in subsection 4 by striking out all of paragraphs C and D (page 1, lines 26 to 30 in amendment) and inserting the following:

'C. An underpayment or nonpayment of taxes when at least a majority of taxpayers currently pay taxes on the same types of sales or uses or the taxpayer has previously demonstrated awareness of the obligation to pay the tax.'

SUMMARY

This amendment provides that the State Tax Assessor may assess a taxpayer additional sales and use tax only if the law imposing the tax has been in effect for more than 90 days and permits an additional assessment if a majority, rather than 80%, of taxpayers currently pay taxes of the same type.