

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34

Date: (Filing No. S- )

**TAXATION**

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE  
SENATE  
131ST LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 856, L.D. 2028, “An Act to Amend Certain State Tax Laws”

- Amend the bill in Part B by striking out all of section 5.
- Amend the bill in Part C by striking out all of section 4.
- Amend the bill by inserting after Part C the following:

**'PART D**

**Sec. D-1. 36 MRSA §194-D, sub-§2**, as amended by PL 2019, c. 607, Pt. D, §4, is further amended to read:

- 2. Background investigation requirements.** The assessor shall perform background investigations for affected persons in accordance with this subsection.
  - A. As part of the process of evaluating an affected person, except for a current employee of the bureau, for employment with the bureau, a background investigation must be conducted before an offer of employment is extended.
  - B. A background investigation for an affected person assigned to provide services to the bureau under an identified contract must be conducted before that affected person begins providing services to the bureau, and at least once every ~~10~~ 5 years, as long as the affected person continues providing services to the bureau.
  - C. As part of the process of evaluating an affected person for continued employment with the bureau, a background investigation must be conducted at least once every ~~10~~ 5 years. ~~If an affected person has not been subject to a background investigation within 10 years prior to the effective date of this section, a background investigation must be conducted within one year of the effective date of this section.~~
  - D. A background investigation for an employee or contractor of another state agency must be conducted before that affected person is provided access, or the substantial possibility of access, to federal tax information obtained from the bureau, and at least once every ~~10~~ 5 years, as long as the affected person continues to have such access.

**COMMITTEE AMENDMENT**

1 However, if the assessor determines that the affected person has been subject to a  
2 background investigation that satisfies the background investigation standards  
3 established by the United States Internal Revenue Service regarding access to federal  
4 tax information within the past ~~10~~ 5 years, no further investigation is required under  
5 this subsection for the ~~10-year~~ 5-year period commencing at the time of the background  
6 investigation.

7 The background investigation must include fingerprinting and obtaining national criminal  
8 history record information from the Federal Bureau of Investigation and must satisfy the  
9 background investigation standards established by the United States Internal Revenue  
10 Service regarding access to federal tax information.

11 **Sec. D-2. Application of 5-year background investigation period.** A person  
12 who is subject to the Maine Revised Statutes, Title 36, section 194-D, subsection 2,  
13 paragraph C as an employee of the Department of Administrative and Financial Services,  
14 Bureau of Revenue Services for whom a background investigation has not been conducted  
15 within the 5 years prior to the effective date of this Part shall submit to a background  
16 investigation as required by Title 36, section 194-D, subsection 2 by September 1, 2025.'

17 Amend the bill by relettering or renumbering any nonconsecutive Part letter or section  
18 number to read consecutively.

### 19 SUMMARY

20 This amendment removes from the bill a provision relating to the taxation of tobacco  
21 products and a provision relating to estimated tax payment requirements for the insurance  
22 premiums tax and increases the frequency of the background investigations that employees  
23 and contractors of the Department of Administrative and Financial Services, Bureau of  
24 Revenue Services must undergo from at least once every 10 years to at least once every 5  
25 years to comply with federal requirements for the protection of confidential federal tax  
26 information.

27 The amendment also requires a current employee of the Bureau of Revenue Services  
28 who has not undergone a background investigation within the past 5 years to submit to a  
29 background investigation by September 1, 2025.

### 30 FISCAL NOTE REQUIRED

31 (See attached)