**§1710-J. Access to information**

The Department of Administrative and Financial Services shall provide certain information and data to the committee in order to assist the committee in performing its statutory duties. The committee members and staff are subject to the provisions governing confidentiality of tax information described in Title 36, section 191 with regard to disclosures made pursuant to this section. [PL 2017, c. 211, Pt. A, §1 (NEW).]

**1. Statistical data.**  The Associate Commissioner for Tax Policy shall provide to the committee upon request any statistical tax data that may be published pursuant to Title 36, section 191, subsection 2, paragraph B.

[PL 2017, c. 211, Pt. A, §1 (NEW).]

**2. Capital gains data.**  The Associate Commissioner for Tax Policy shall provide information annually to the committee before the committee's December 1st report pursuant to section 1710‑F concerning the amount of actual capital gains and losses experienced by resident taxpayers filing income tax returns in the State under Title 36, Part 8 for tax years ending in the calendar year 2 years prior. Data reported concerning capital gains and losses may be distributed by decile or quartile. In the absence of actual data, the Associate Commissioner for Tax Policy may provide estimates of the capital gains or losses experienced.

[PL 2017, c. 211, Pt. A, §1 (NEW).]

**3. Confidential tax information.**  Consistent with Title 36, section 191, subsection 2, paragraph CCC, the Associate Commissioner for Tax Policy may provide to the committee any additional tax information, including confidential tax information, that will assist the committee in performing its statutory duties. Any confidential tax information must be disclosed in only oral or paper form; any disclosure in paper form must be returned to the State Tax Assessor or destroyed once the committee chair determines that the committee has completed its use of the information. The committee shall discuss disclosed confidential tax information in a manner that preserves the confidentiality of that information, including meeting in executive session not open to the public in accordance with Title 1, section 405.

[PL 2017, c. 211, Pt. A, §1 (NEW).]

SECTION HISTORY

PL 1995, c. 368, §J1 (NEW). PL 2001, c. 652, §1 (AMD). PL 2017, c. 211, Pt. A, §1 (RPR).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular Session and the First Special Session of the131st Maine Legislature and is current through November 1, 2023
 . The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.