



Testimony in opposition to LD's 127 and 196

An Act to Strengthen Legislative Oversight of Government Agencies and Programs by Reaffirming the Legislature's Access to Confidential Records

An Act Regarding Documents Obtained by Subpoena by the Government Oversight Committee

February 12, 2025

Chairwoman Carney and Chairwoman Kuhn;

My name is Elizabeth Frazier, and on behalf of the Maine Society of Certified Public Accountants (MECPA), I am testifying in opposition to LD's 127 and 196 because, as written, they would authorize the Government Oversight Committee to access confidential taxpayer information.

MECPA places the confidentiality of taxpayer information at the highest level of priority. In order to protect taxpayers, including businesses, from competitive disadvantage, a loss of propriety information, and the political whims of the legislature, all taxpayer information must be kept confidential. With some strict exceptions for OPEGA investigations, taxpayer confidential documents are not made available to the legislature. Additionally, while OPEGA may have limited authority to review some taxpayer confidential information in the course of its investigation and oversight work, MECPA does not believe it is appropriate for that information to be shared directly with legislators via the Government Oversight Committee (GOC).

MECPA understands that the intent of both of these bills may be to address access to certain confidential documents within the context of OPEGA's recent investigations into certain Department of Health and Human Services (DHHS) matters. We believe there is an appropriate oversight role for GOC and that the current law may not reflect that role. If this committee is interested in amending these bills to ensure that taxpayer confidential information continues to be protected as it is today, MECPA would no longer have an objection.

We recommend adding language to the bill that clarifies that taxpayer privileged and confidential information cannot be disclosed to the GOC. The following language could be added to LD 127 in Section 1, line 22, before the end of the sentence; and in LD 196 in Section 2, line 12:

"...and information protected from disclosure by Title 36, section 191 shall not be disclosed except to the extent permitted by Title 36, section 191, subsection 2;"

MECPA suggests that the inclusion of this language would resolve our concerns while ensuring the GOC's ability to receive necessary documents relevant to its agency investigations. We would be happy to work with the committee to amend the bill to address our concerns.

Thank you for your time and consideration.

Sincerely,

Elizabeth M. Frazier

On behalf of the Maine Society of Certified Public Accountants