

§194-A. Review of certain changes in the application of sales and use tax law

1. Consultation. Before implementing a significant change in policy, practice or interpretation of the sales and use tax law that would result in additional revenue, the State Tax Assessor shall consult with the Office of the Attorney General.

[PL 2017, c. 211, Pt. E, §3 (AMD); PL 2017, c. 211, Pt. E, §9 (AFF).]

2. Notification and review. If, pursuant to the consultation required by subsection 1, the Office of the Attorney General and the assessor agree that a proposed change in policy, practice or interpretation of the sales and use tax law is a significant change that would result in additional revenue and should be reviewed by the appropriate legislative committee of oversight, the assessor shall notify the chairs of the appropriate legislative committee of oversight of the results of the consultation at least 45 days prior to implementation of the change, if reasonably practicable. The chairs of the legislative committee of oversight shall notify all committee members in writing of the proposed change and may schedule a time for committee review and discussion.

[PL 2017, c. 211, Pt. E, §3 (AMD); PL 2017, c. 211, Pt. E, §9 (AFF).]

3. Report.

[PL 2017, c. 211, Pt. E, §3 (RP); PL 2017, c. 211, Pt. E, §9 (AFF).]

4. Assessment validity. This section establishes a procedural consultation and notification requirement to assist routine legislative oversight and does not affect the validity of any assessment or tax liability issued pursuant to or arising under this Title.

[PL 2017, c. 211, Pt. E, §3 (AMD); PL 2017, c. 211, Pt. E, §9 (AFF).]

SECTION HISTORY

PL 2011, c. 503, §1 (NEW). PL 2017, c. 211, Pt. E, §3 (AMD). PL 2017, c. 211, Pt. E, §9 (AFF).

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 Second Regular Session of the 131st Maine Legislature and is current through January 1, 2025. 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.