**§6584. Program return**

The State Tax Assessor shall prepare and make available special use tax returns for taxpayers who wish to participate in the program. The return must be signed by the taxpayer under penalty of perjury. The return and associated program guidelines prepared by the assessor are not rules within the meaning of that term in the Maine Administrative Procedure Act. The assessor shall deny any special use tax return that is inconsistent with the provisions of this chapter or that is filed after the conclusion of the program period. [PL 2005, c. 519, Pt. TT, §1 (NEW).]

SECTION HISTORY

PL 2005, c. 519, §TT1 (NEW).

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.