

**§191. Confidentiality of tax records****(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)**

**1. Basic prohibition.** It is unlawful for any public official or any employee or agent of the bureau to inspect willfully any return or examine information contained on any return, for any purpose other than the conduct of official duties. Except as otherwise provided by law, it is unlawful for any person who, pursuant to this Title, has been permitted to receive or view any portion of the original or a copy of any report, return or other information provided pursuant to this Title to divulge or make known in any manner any information set forth in any of those documents or obtained from examination or inspection under this Title of the premises or property of any taxpayer. This prohibition applies to both state tax information and federal tax information filed as part of a state tax return. [PL 1997, c. 668, §17 (AMD).]

**2. Exemptions.** This section may not be construed to prohibit the following:

A. The delivery to a taxpayer or the taxpayer's duly authorized representative of a certified copy of any return, report or other information filed by the taxpayer pursuant to this Title; [PL 2017, c. 170, Pt. A, §1 (AMD).]

A-1. The disclosure to an authorized representative of the Maine Potato Board of information obtained by the assessor in the administration of chapter 710; [PL 2013, c. 10, §1 (NEW).]

B. The publication of statistics so classified to prevent the identification of particular reports or returns and the items thereof; [PL 1977, c. 668, §2 (NEW).]

C. The inspection by the Attorney General of information filed by any taxpayer who has requested review of any tax under this Title or against whom an action or proceeding for collection of tax has been instituted; or the production in court or to the board or the State Board of Property Tax Review as established by Title 5, section 12004-B, subsection 6 on behalf of the State Tax Assessor, or any other party to an action or proceeding under this Title, of so much and no more of the information as is pertinent to the action or proceeding; [PL 2023, c. 360, Pt. A, §1 (AMD).]

D. The disclosure of information to duly authorized officers of the United States and of other states, districts and territories of the United States and of Canada and its provinces for use in administration and enforcement of this Title or of the tax laws of those jurisdictions. With respect to enforcement of the tax laws of other jurisdictions, the information may not be given to the duly authorized officer unless the officer's government permits a substantially similar disclosure of information to the taxing officials of this State and provides for the confidentiality of information in a manner substantially similar to the manner provided in this section; [PL 2009, c. 496, §6 (AMD).]

E. The provision of information, pursuant to a contract for administrative services, to a person retained on an independent contract basis or the authorized employees of that person or the provision of information to state employees outside the Bureau of Revenue Services for the purpose of acquiring assistance in the administration of this Title and the return to employees of the Bureau of Revenue Services of the information provided and additional information generated as a product of the administrative services provided; [PL 1977, c. 668, §2 (NEW); PL 1997, c. 526, §14 (AMD).]

F. The transmission of information among employees of the Bureau of Revenue Services for the purposes of enforcing and administering the tax laws of this State and the delivery by a register of deeds to the State Tax Assessor or delivery by the State Tax Assessor to the appropriate municipal assessor or to the Maine Land Use Planning Commission or the Department of Health and Human Services of "declarations of value" in accordance with section 4641-D. The State Tax Assessor may require entities requesting information pursuant to this paragraph other than municipal

assessors to provide resources sufficient to cover the cost of providing the forms; [PL 2011, c. 655, Pt. I, §9 (AMD); PL 2011, c. 655, Pt. I, §11 (AFF); PL 2011, c. 682, §38 (REV).]

G. The disclosure to the Attorney General of information related to a person who is the subject of a criminal investigation or prosecution, and the subsequent disclosure of that information by the Attorney General to a district attorney, an assistant district attorney or a state, county or local law enforcement agency that is participating in the criminal investigation or prosecution of that person. A request from the Attorney General for information related to a person who is the subject of a criminal investigation or prosecution must be submitted to the State Tax Assessor in writing and must include:

- (1) The name and address of the person to whom the requested information relates;
- (2) The taxable period or periods to which the requested information relates;
- (3) The statutory authority under which the criminal investigation or prosecution is being conducted; and
- (4) The specific reason the requested information is, or may be, relevant to the criminal investigation or prosecution.

The Attorney General or a district attorney, assistant district attorney or law enforcement agency to which the Attorney General has disclosed tax information related to a person who is the subject of a criminal investigation or prosecution shall retain physical control of that information until the conclusion of the criminal investigation or prosecution for which the information was requested, after which the information must be returned immediately to the assessor; [PL 2011, c. 240, §2 (AMD).]

H. The disclosure by the State Tax Assessor of the fact that a person is or is not registered under this Title or disclosure of both the fact that a registration under this Title has been revoked and the reasons for revocation. The exemption under this paragraph is limited to the disclosure of information applicable to the previous 6 years; [PL 2023, c. 360, Pt. C, §2 (AMD).]

I. The disclosure of information acquired pursuant to Part 2 and chapter 367, except for information identified as confidential within those provisions; [PL 2017, c. 211, Pt. A, §7 (AMD).]

J. The disclosure to a state agency seeking setoff of a liquidated debt against a tax refund pursuant to section 185-A of information necessary to effectuate the intent of that section; [PL 2019, c. 659, Pt. D, §7 (AMD).]

K. The disclosure by a municipal assessor, or by the State Tax Assessor with regard to the unorganized territory, of information contained on a declaration of value filed pursuant to section 4641-D or the Internet publication by the State Tax Assessor of information, other than taxpayer identification numbers, obtained from declarations of value filed pursuant to section 4641-D, except that, upon request by an individual who is certified by the Secretary of State as a participant in the Address Confidentiality Program pursuant to Title 5, section 90-B, the municipal assessor shall redact the name of that individual on the declaration of value form prior to disclosure; [PL 2015, c. 313, §4 (AMD).]

L. The listing of gasoline distributors possessing a certificate under section 2904 and the number of taxable gallons sold by each gasoline distributor in this State each month; [PL 2013, c. 25, §1 (AMD).]

M. The disclosure by employees of the Bureau of Revenue Services, in connection with their official duties relating to any examination, collection activity, civil or criminal tax investigation or any other offense under this Title, of return information to the limited extent that disclosure is necessary in obtaining information, which is not otherwise available, with respect to the correct

determination of tax, liability for tax or the amount to be collected or with respect to the enforcement of this Title; [PL 1987, c. 769, Pt. A, §147 (RPR); PL 1997, c. 526, §14 (AMD).]

N. The disclosure by the State Tax Assessor of computerized individual income tax data, without identification by taxpayer name, number or address, to a research agency of the Legislature; [PL 1991, c. 820, §5 (AMD).]

O. The disclosure to an authorized representative of the Department of Health and Human Services of an individual's residence, employer, income and assets for child support enforcement purposes as required by the Social Security Act, 42 United States Code, Chapter 7, subchapter IV, Part D (1966), when a request containing the payor's social security number is made by the department; [PL 2009, c. 434, §11 (AMD).]

P. The public disclosure by the State Tax Assessor of the name, last known business address and title of the professional license or certificate of any person whose license or certificate of authority to conduct a profession, trade or business in this State has not been renewed, reissued or otherwise extended by order of the assessor pursuant to section 175. This disclosure may be made only after no further administrative or judicial review of the order is available under section 151 or the Maine Administrative Procedure Act; [PL 1995, c. 368, Pt. W, §6 (AMD); PL 1995, c. 419, §30 (AMD).]

Q. The listing of persons possessing certificates under section 3204 and the number of taxable gallons sold by each person possessing a certificate in this State each month; [PL 2013, c. 25, §2 (AMD).]

R. **(TEXT EFFECTIVE UNTIL 1/01/25)** The disclosure to the Department of Health and Human Services and to the Department of Administrative and Financial Services, Division of Financial and Personnel Services of information relating to the administration and collection of the taxes imposed by chapter 358, chapter 373, chapter 375 and chapter 377 for the purposes of administration of those taxes and the financial accounting and revenue forecasting of those taxes; [PL 2017, c. 211, Pt. A, §8 (AMD).]

R. **(TEXT EFFECTIVE 1/01/25)** The disclosure to the Department of Health and Human Services and to the Department of Administrative and Financial Services, Division of Financial and Personnel Services of information relating to the administration and collection of the taxes imposed by chapter 373, chapter 375 and chapter 377 for the purposes of administration of those taxes and the financial accounting and revenue forecasting of those taxes; [PL 2023, c. 412, Pt. XXX, §2 (AMD); PL 2023, c. 412, Pt. XXX, §15 (AFF).]

S. [PL 2017, c. 170, Pt. A, §1 (RP).]

T. The disclosure to an authorized representative of the Department of Health and Human Services of information in the possession of the bureau identifying the location of an interest-bearing account in the name and social security number of a delinquent payor of child support as requested by the Department of Health and Human Services; [RR 1995, c. 2, §90 (COR); PL 2003, c. 689, Pt. B, §6 (REV).]

U. The disclosure by employees of the Bureau of Revenue Services to designated representatives of the Secretary of State of information required by the Secretary of State for the administration of the special fuel tax imposed by chapter 459; [PL 1997, c. 703, §2 (AMD).]

V. The disclosure by employees of the Bureau of Revenue Services, to designated representatives of the Department of Labor, of all information required by the State Tax Assessor and the Commissioner of Labor for the administration of the taxes imposed by Part 8 and by Title 26, chapter 13 and the Competitive Skills Scholarship Fund contribution imposed by Title 26, section 1166 and of all information required by the Director of the Bureau of Labor Standards within the Department of Labor for the enforcement of Title 26, section 872; [PL 2009, c. 637, §13 (AMD).]

W. The disclosure by the State Tax Assessor to the State Auditor when necessary to the performance of the State Auditor's official duties; [PL 1999, c. 708, §14 (AMD).]

X. [PL 2001, c. 691, §3 (RP); PL 2001, c. 691, §6 (AFF).]

Y. The disclosure by the State Tax Assessor, upon request in writing of any individual against whom an assessment has been made pursuant to section 177, subsection 1, of the following information:

- (1) Information regarding the underlying tax liability to the extent necessary to apprise the individual of the basis of the assessment;
- (2) The name of any other individual against whom an assessment has been made for the same underlying tax debt; and
- (3) The general nature of any steps taken by the assessor to collect the underlying tax debt from any other individuals and the amount collected; [PL 2003, c. 390, §2 (AMD).]

Z. [PL 2021, c. 531, Pt. A, §1 (RP).]

AA. The disclosure by employees of the bureau to designated representatives of the Finance Authority of Maine necessary for the administration of section 6656, subsection 3 and section 6758, subsection 4 and of information required to ensure that recipients of certain benefits under Title 20-A, chapter 417-E are eligible to receive such benefits; [PL 2013, c. 67, §1 (AMD).]

BB. The disclosure to an authorized representative of the Department of Health and Human Services, Office of Child Care and Head Start of taxpayer information directly relating to the certification of investments eligible for or the eligibility of a taxpayer for the quality child care investment credit provided by section 5219-Q; [PL 2005, c. 683, Pt. A, §60 (RPR).]

CC. The disclosure to an authorized representative of the Department of Professional and Financial Regulation of information necessary for the administration of Title 10, chapter 222; [PL 2005, c. 683, Pt. A, §61 (RPR).]

DD. The delivery of a certified copy of any return, report or other information provided or filed pursuant to this Title by a partnership, corporation, trust or estate or any report of any examination of a return filed by a partnership, corporation, trust or estate to any person:

- (1) Who signed the return;
- (2) Who is the personal representative or executor of the estate filing the return;
- (3) Who was a member of the partnership filing the return during any part of the period covered by the return;
- (4) Who is a trustee of the trust filing the return;
- (5) Who was a shareholder during any part of the period covered by the return filed by an S corporation;
- (6) Who is an officer, or a bona fide shareholder of record owning 1% or more of the outstanding stock, of the corporation filing the return;
- (7) Who is the person authorized to act for the corporation if the corporation has been dissolved; or
- (8) Who is the duly authorized representative of any of the persons described in subparagraphs (1) to (7).

The exception under this paragraph does not include the disclosure of confidential information of a particular partner, shareholder, beneficiary or trustee or other person receiving income from one

of the entities described in subparagraphs (1) to (8) unless otherwise authorized; [PL 2005, c. 332, §9 (NEW).]

DD. **(REALLOCATED TO T. 36, §191, sub-§2, ¶HH)** [PL 2005, c. 395, §3 (NEW); RR 2005, c. 1, §18 (RAL).]

DD. **(REALLOCATED TO T. 36, §191, sub-§2, ¶II)** [PL 2005, c. 396, §7 (NEW); RR 2005, c. 1, §19 (RAL).]

EE. The disclosure by the State Tax Assessor of the fact that a person has or has not been issued a certificate of exemption pursuant to section 1760, 2013 or 2557 or a resale certificate pursuant to section 1754-B, subsection 2-B or 2-C. The exemption under this paragraph is limited to the disclosure of information applicable to the previous 6 years; [PL 2023, c. 360, Pt. C, §3 (AMD).]

FF. The disclosure to the Department of the Secretary of State, Bureau of Motor Vehicles of whether the person seeking registration of a vehicle has paid the tax imposed by Part 3 with respect to that vehicle; [PL 2005, c. 683, Pt. A, §62 (AMD).]

GG. The disclosure to the Department of Inland Fisheries and Wildlife, Division of Licensing and Registration of whether the person seeking registration of a snowmobile, all-terrain vehicle or watercraft has paid the tax imposed by Part 3 with respect to that snowmobile, all-terrain vehicle or watercraft; [PL 2011, c. 253, §37 (AMD).]

HH. **(REALLOCATED FROM T. 36, §191, sub-§2, ¶DD)** [PL 2015, c. 300, Pt. A, §5 (RP).]

II. **(REALLOCATED FROM T. 36, §191, sub-§2, ¶DD)** The disclosure to an authorized representative of the Maine Milk Commission of information on the quantity of packaged milk handled in the State and subject to the milk handling fee established in section 4902 and other information obtained by the assessor in the administration of chapter 721; [PL 2007, c. 539, Pt. M, §2 (AMD); PL 2007, c. 539, Pt. OO, §5 (AMD); PL 2007, c. 693, §7 (AMD); PL 2007, c. 694, §1 (AMD).]

JJ. The disclosure to the State Purchasing Agent of a person's sales tax standing as necessary to enforce Title 5, section 1825-B, subsection 14; [PL 2009, c. 361, §12 (AMD).]

KK. The disclosure of information necessary to administer the setoff of liquidated tax debts pursuant to section 185; [PL 2017, c. 170, Pt. A, §1 (AMD).]

**REVISOR'S NOTE:** (Paragraph KK as enacted by PL 2007, c. 539, Pt. OO, §7 is REALLOCATED TO TITLE 36, SECTION 191, SUBSECTION 2, PARAGRAPH LL)

**REVISOR'S NOTE:** (Paragraph KK as enacted by PL 2007, c. 693, §9 is REALLOCATED TO TITLE 36, SECTION 191, SUBSECTION 2, PARAGRAPH MM)

**REVISOR'S NOTE:** (Paragraph KK as enacted by PL 2007, c. 694, §3 is REALLOCATED TO TITLE 36, SECTION 191, SUBSECTION 2, PARAGRAPH NN)

LL. **(REALLOCATED FROM T. 36, §191, sub-§2, ¶KK)** The disclosure to any state agency of information relating to the administration and collection of any debt transferred to the bureau for collection pursuant to section 112-A; [PL 2009, c. 652, Pt. A, §50 (AMD).]

MM. **(REALLOCATED FROM T. 36, §191, sub-§2, ¶KK)** The disclosure to an authorized representative of the Department of Economic and Community Development of information required for the administration of the visual media production credit under section 5219-Y, the employment tax increment financing program under chapter 917, the visual media production reimbursement program under chapter 919-A or the Pine Tree Development Zone program under Title 30-A, chapter 206, subchapter 4; [PL 2009, c. 652, Pt. A, §51 (AMD).]

NN. **(REALLOCATED FROM T. 36, §191, sub-§2, ¶KK)** The disclosure to an authorized representative of the Wild Blueberry Commission of Maine of information required for or

submitted to the assessor in connection with the administration of the tax imposed under chapter 701; [PL 2011, c. 240, §3 (AMD).]

OO. The disclosure to duly authorized officers of the Federal Government and of other state governments of information necessary to administer a set-off agreement pursuant to section 112, subsection 13. The information may not be disclosed unless the officer's government permits a substantially similar disclosure of information to the taxing officials of this State and protects the confidentiality of the information in a manner substantially similar to that provided by this section; [RR 2009, c. 2, §106 (COR).]

PP. The disclosure to the Department of Agriculture, Conservation and Forestry of information contained on the commercial forestry excise tax return filed pursuant to section 2726, such as the landowner name, address and acreage, to facilitate the administration of chapter 367; [PL 2011, c. 211, §19 (AMD); PL 2011, c. 331, §9 (AMD); PL 2011, c. 331, §§16, 17 (AFF); PL 2011, c. 439, §5 (AMD); PL 2011, c. 439, §12 (AFF); PL 2011, c. 657, Pt. W, §5 (REV).]

**REVISOR'S NOTE:** (Paragraph PP as enacted by PL 2009, c. 592, §2 is REALLOCATED TO TITLE 36, SECTION 191, SUBSECTION 2, PARAGRAPH QQ)

QQ. **(REALLOCATED FROM T. 36, §191, sub-§2, ¶PP)** The disclosure of registration, reporting and payment information to the Department of Environmental Protection necessary for the administration of Title 38, chapter 33; [PL 2015, c. 166, §12 (AMD).]

RR. [PL 2021, c. 1, Pt. M, §12 (RP).]

**REVISOR'S NOTE:** (Paragraph RR as enacted by PL 2011, c. 331, §11 and affected by §§16 and 17 is REALLOCATED TO TITLE 36, SECTION 191, SUBSECTION 2, PARAGRAPH TT)

**REVISOR'S NOTE:** (Paragraph RR as enacted by PL 2011, c. 439, §7 and affected by §12 is REALLOCATED TO TITLE 36, SECTION 191, SUBSECTION 2, PARAGRAPH UU)

SS. The disclosure of information to the Finance Authority of Maine necessary for the administration of the new markets capital investment credit in sections 2533 and 5219-HH; [PL 2017, c. 375, Pt. G, §1 (AMD).]

**REVISOR'S NOTE:** (Paragraph SS as enacted by PL 2011, c. 439, §8 and affected by §12 is REALLOCATED TO TITLE 36, SECTION 191, SUBSECTION 2, PARAGRAPH VV)

TT. **(REALLOCATED FROM T. 36, §191, sub-§2, ¶RR)** The disclosure to tax officials of other states, and to clearinghouses and other administrative entities acting on behalf of participating states, of information necessary for the administration of a multistate agreement entered into pursuant to section 2532; [PL 2011, c. 548, §12 (AMD).]

UU. **(REALLOCATED FROM T. 36, §191, sub-§2, ¶RR)** The production in court on behalf of the assessor or any other party to an action or proceeding under this Title, or the production pursuant to a discovery request under the Maine Rules of Civil Procedure or a request under the freedom of access laws, of any reconsideration decision or advisory ruling issued on or after July 1, 2012, in redacted format so as not to reveal information from which the taxpayer may be identified, except that federal returns and federal return information provided to the State by the Internal Revenue Service may not be disclosed except as permitted by federal law. A person requesting the production of any such document shall pay, at the time the request is made, all direct and indirect costs associated with the redacting of information from which the taxpayer or other interested party may be identified, plus an additional fee of \$100 per request; [PL 2013, c. 424, Pt. A, §23 (RPR).]

VV. **(REALLOCATED FROM T. 36, §191, sub-§2, ¶SS)** [PL 2019, c. 379, Pt. C, §1 (RP).]

WW. [PL 2019, c. 401, Pt. C, §4 (RP).]

XX. The disclosure of information by the assessor to the board or the State Board of Property Tax Review as established by Title 5, section 12004-B, subsection 6, except that such disclosure is limited to information that is pertinent to an appeal or other action or proceeding before the board or the State Board of Property Tax Review; [PL 2023, c. 360, Pt. A, §2 (AMD).]

YY. The inspection and disclosure of information by the board, or by the State Board of Property Tax Review as established by Title 5, section 12004-B, subsection 6, to the extent necessary to conduct appeals procedures pursuant to this Title and issue a decision on an appeal to the parties. The board and the State Board of Property Tax Review may make available to the public redacted decisions that do not disclose the identity of a taxpayer or any information made confidential by state or federal statute; [PL 2023, c. 360, Pt. A, §3 (AMD).]

ZZ. The disclosure by the State Tax Assessor to a qualified Pine Tree Development Zone business that has filed a claim for reimbursement under section 2016 of information related to any insufficiency of the claim, including records of a contractor or subcontractor that assigned the claim for reimbursement to the qualified Pine Tree Development Zone business and records of the vendors of the contractor or subcontractor; [PL 2017, c. 288, Pt. B, §5 (RPR).]

AAA. The disclosure of information by the State Tax Assessor or the Associate Commissioner for Tax Policy to the Office of Program Evaluation and Government Accountability under Title 3, section 991 for the review and evaluation of tax expenditures pursuant to Title 3, chapter 37; [PL 2017, c. 288, Pt. B, §6 (RPR).]

BBB. The disclosure to an authorized representative of the Department of Professional and Financial Regulation, Bureau of Insurance of information necessary for the administration of taxes pursuant to chapter 357 and the credit for disability income protection plans in the workplace provided by section 5219-OO. Information disclosed pursuant to this paragraph may not be further disclosed by the Bureau of Insurance unless the disclosure is allowed pursuant to this section and Title 24-A, section 216; [PL 2019, c. 659, Pt. A, §1 (AMD).]

CCC. The disclosure of information to the Revenue Forecasting Committee or its staff under Title 5, section 1710-J, by or at the direction of the Associate Commissioner for Tax Policy when pertinent to the associate commissioner's duties of providing revenue forecasting analysis to the committee. The information may be disclosed only in oral or paper form and only after notice to the State Tax Assessor of the intended disclosure. The associate commissioner shall apprise the committee members of the provisions regarding confidentiality of such information, of the continuing confidential nature of the disclosed information and the provision in Title 5, section 1710-J, allowing discussion of the information by the committee meeting in executive session not open to the public; [PL 2017, c. 475, Pt. A, §60 (AMD).]

DDD. The disclosure to the joint standing committee of the Legislature having jurisdiction over taxation matters pursuant to section 5219-QQ, subsection 4, paragraph B of the revenue loss due to refundable credits attributable to each taxpayer claiming the tax credit for major business headquarters expansions provided under that section, regardless of the number of persons eligible for the credit. For purposes of this paragraph, "revenue loss" has the same meaning as in section 5219-QQ, subsection 4, paragraph B. [PL 2017, c. 375, Pt. D, §2 (RPR).]

**REVISOR'S NOTE:** (Paragraph DDD as enacted by PL 2017, c. 284, Pt. UUUU, §16 is REALLOCATED TO TITLE 36, SECTION 191, SUBSECTION 2, PARAGRAPH EEE)

EEE. **(REALLOCATED FROM T. 36, §191, sub-§2, ¶(DDD))** The disclosure by employees of the bureau to an authorized representative of the Maine Commission on Indigent Legal Services for determining the eligibility for indigent legal services and the ability to reimburse expenses incurred for assigned counsel and contract counsel under Title 4, chapter 37. [PL 2017, c. 375, Pt. D, §1 (RAL).]

**REVISOR'S NOTE:** (Paragraph EEE as enacted by PL 2017, c. 361, §1 is REALLOCATED TO TITLE 36, SECTION 191, SUBSECTION 2, PARAGRAPH GGG)

FFF. The disclosure of information to the Department of Economic and Community Development necessary for the administration of the tax credit for major shipbuilding facility investments pursuant to section 5219-RR. [PL 2017, c. 361, §1 (NEW).]

GGG. (**REALLOCATED FROM T. 36, §191, sub-§2, ¶EEE**) The disclosure to the joint standing committee of the Legislature having jurisdiction over taxation matters pursuant to section 5219-RR, subsection 9, paragraph B of the revenue loss attributable to each taxpayer claiming the tax credit under that section, regardless of the number of persons eligible for the credit; and [RR 2017, c. 2, §15 (RAL).]

HHH. The disclosure to the Office of Program Evaluation and Government Accountability and the joint standing committee of the Legislature having jurisdiction over taxation matters pursuant to section 5219-VV, subsection 5, paragraph C of the revenue loss, including the loss due to refundable credits, attributable to each taxpayer claiming the tax credit for major food processing and manufacturing facility expansion provided under that section, regardless of the number of persons eligible for the credit. [PL 2019, c. 607, Pt. C, §1 (AMD).]

**REVISOR'S NOTE:** (Paragraph HHH as enacted by PL 2019, c. 401, Pt. E, §1 is REALLOCATED TO TITLE 36, SECTION 191, SUBSECTION 2, PARAGRAPH JJJ)

III. The disclosure of information to the Department of Economic and Community Development necessary for the administration of the tax credit for major food processing and manufacturing facility expansion pursuant to section 5219-VV. [PL 2019, c. 386, §1 (NEW).]

JJJ. (**REALLOCATED FROM T. 36, §191, sub-§2, ¶HHH**) The disclosure of information to an authorized representative of the Public Utilities Commission for use in the commission's administration and oversight of the E-9-1-1 funding under Title 25, section 2927, the state universal service fund under Title 35-A, section 7104 and the telecommunications education access fund under Title 35-A, section 7104-B. The assessor shall apprise the authorized representative of the provisions regarding confidentiality of such information and of the continuing confidential nature of the disclosed information. [PL 2019, c. 401, Pt. E, §1 (NEW); RR 2019, c. 1, Pt. A, §56 (RAL).]

KKK. The disclosure of information to the Maine State Housing Authority necessary for the administration of the credit for affordable housing pursuant to section 5219-WW and for purposes of the report required by section 5219-WW, subsection 9. [PL 2019, c. 555, §4 (NEW).]

LLL. The disclosure of information to the Department of Economic and Community Development necessary for administration of the renewable chemicals tax credit pursuant to section 5219-XX. [PL 2019, c. 628, §1 (NEW).]

MMM. The disclosure to the Supreme Judicial Court of information required to make the report required under section 5219-ZZ, subsection 5. [RR 2021, c. 1, Pt. A, §42 (COR).]

**REVISOR'S NOTE:** (Paragraph MMM as enacted by PL 2021, c. 253, Pt. A, §1 is REALLOCATED TO TITLE 36, SECTION 191, SUBSECTION 2, PARAGRAPH PPP)

NNN. The disclosure to the joint standing committee of the Legislature having jurisdiction over taxation matters pursuant to section 5219-YY, subsection 4, paragraph C of the revenue loss, including the loss due to refundable credits, attributable to each taxpayer claiming the tax credit for paper manufacturing facility investment provided under that section, regardless of the number of persons eligible for the credit. [PL 2021, c. 482, §1 (NEW); PL 2021, c. 485, §3 (AFF).]



OOO. The disclosure of information to the Department of Economic and Community Development necessary for the administration of the tax credit for paper manufacturing facility investment pursuant to section 5219-YY. [PL 2021, c. 482, §2 (NEW); PL 2021, c. 485, §3 (AFF).]

PPP. **(REALLOCATED FROM T. 36, §191, sub-§2, ¶MMM)** The disclosure of information to the Finance Authority of Maine necessary for the administration of the seed capital investment tax credit in section 5216-B. [PL 2021, c. 253, Pt. A, §1 (NEW); RR 2021, c. 1, Pt. A, §41 (RAL).]

QQQ. The disclosure of information to the Houlton Band of Maliseet Indians, the Passamaquoddy Tribe or the Penobscot Nation necessary for the administration of sales tax revenue transfers under section 1815. [PL 2021, c. 681, Pt. E, §1 (NEW).]

**REVISOR'S NOTE:** (Paragraph QQQ as enacted by PL 2021, c. 715, §3 is REALLOCATED TO TITLE 36, SECTION 191, SUBSECTION 2, PARAGRAPH RRR)

RRR. **(REALLOCATED FROM T. 36, §191, sub-§2, ¶QQQ)** The disclosure of information to the Maine Health Insurance Marketplace to administer the easy enrollment health insurance program pursuant to Title 22, section 5412 and the health insurance check-off box pursuant to section 5294. [PL 2021, c. 715, §3 (NEW); RR 2021, c. 2, Pt. A, §125 (RAL).]

SSS. The disclosure of information to the Department of Economic and Community Development necessary for the administration of the Dirigo business incentives program and the joint standing committees of the Legislature having jurisdiction over taxation and economic development matters for purposes of the annual report required by section 5219-AAA. [PL 2023, c. 412, Pt. J, §7 (NEW).]

**REVISOR'S NOTE:** (Paragraph SSS as enacted by PL 2023, c. 441, Pt. F, §1 is REALLOCATED TO TITLE 36, SECTION 191, SUBSECTION 2, PARAGRAPH TTT)

TTT. **(REALLOCATED FROM T. 36, §191, sub-§2, ¶SSS)** The disclosure to the Treasurer of State when necessary for the performance of the Treasurer of State's official duties as administrator under Title 33, chapter 45 of the current mailing address for a taxpayer for purposes of returning unclaimed or abandoned property to the rightful owner or heir, except as prohibited by federal law. [PL 2023, c. 441, Pt. F, §1 (NEW); RR 2023, c. 1, Pt. A, §29 (RAL).]

[PL 2023, c. 360, Pt. A, §§1-3 (AMD); PL 2023, c. 360, Pt. C, §§2, 3 (AMD); PL 2023, c. 412, Pt. J, §7 (AMD); PL 2023, c. 412, Pt. XXX, §2 (AMD); PL 2023, c. 412, Pt. XXX, §15 (AFF); RR 2023, c. 1, Pt. A, §29 (COR).]

**3. Additional restrictions for information provided by Internal Revenue Service.** Federal returns and federal return information provided to the State by the Internal Revenue Service may not be disclosed to other states, districts and territories of the United States or provinces of Canada, to legislative committees or the agents of the committees or to the Attorney General for the purpose of criminal investigations and prosecutions unrelated to this Title. These restrictions are in addition to those imposed by subsection 1.

[PL 1999, c. 708, §17 (AMD).]

**3-A. Additional restrictions for proprietary information provided to assessor.** Information and materials provided in confidence to the assessor and used by the bureau for the purpose of preparing legislation or legislative analysis, including the preparation of fiscal estimates for the Office of Fiscal and Program Review, are to be accorded the same confidentiality as established by this section for tax information.

[PL 2003, c. 390, §5 (NEW).]

**3-B. Additional restrictions for certain information provided by the Department of Administrative and Financial Services.** Information provided to the assessor by the Department of Administrative and Financial Services pursuant to section 175 and Title 22, section 2425-A, subsection

12, paragraph L may be used by the bureau only for the administration and enforcement of taxes imposed under this Title. These restrictions are in addition to those imposed by subsection 1.

[PL 2017, c. 452, §29 (AMD).]

**4. Penalties.** A person who willfully violates this section commits a Class E crime. An offender who is an officer or employee of the State must be dismissed from office.

[PL 2009, c. 496, §7 (AMD).]

#### SECTION HISTORY

PL 1977, c. 668, §2 (NEW). PL 1979, c. 127, §193 (AMD). PL 1981, c. 364, §18 (AMD). PL 1981, c. 504, §§1,2 (AMD). PL 1981, c. 698, §176 (AMD). PL 1985, c. 764, §§3-5 (AMD). PL 1987, c. 19, §§1-3 (AMD). PL 1987, c. 43 (AMD). PL 1987, c. 201, §§1-3 (AMD). PL 1987, c. 402, §§B22-B27 (AMD). PL 1987, c. 497, §§7-9 (AMD). PL 1987, c. 769, §§A145-A149 (AMD). PL 1991, c. 546, §7 (AMD). PL 1991, c. 820, §§5-7 (AMD). PL 1991, c. 837, §B18 (AMD). PL 1993, c. 395, §7 (AMD). RR 1995, c. 2, §§89-92 (COR). PL 1995, c. 178, §§1-3 (AMD). PL 1995, c. 368, §§W6-8 (AMD). PL 1995, c. 395, §§S1-3 (AMD). PL 1995, c. 419, §§30-33 (AMD). PL 1995, c. 625, §§A46-49 (AMD). PL 1995, c. 639, §6 (AMD). PL 1995, c. 657, §8 (AMD). PL 1995, c. 657, §10 (AFF). PL 1995, c. 694, §D61 (AMD). PL 1995, c. 694, §E2 (AFF). PL 1997, c. 504, §4 (AMD). PL 1997, c. 526, §14 (AMD). PL 1997, c. 537, §60 (AMD). PL 1997, c. 537, §62 (AFF). PL 1997, c. 668, §17 (AMD). PL 1997, c. 703, §§2-4 (AMD). PL 1999, c. 414, §§11-13 (AMD). PL 1999, c. 708, §§14-17 (AMD). PL 2001, c. 23, §1 (AMD). PL 2001, c. 293, §6 (AMD). PL 2001, c. 396, §11 (AMD). PL 2001, c. 439, §§L6-8 (AMD). PL 2001, c. 691, §3 (AMD). PL 2001, c. 691, §6 (AFF). PL 2001, c. 714, §CC2 (AMD). PL 2001, c. 714, §CC8 (AFF). RR 2003, c. 2, §114 (COR). PL 2003, c. 390, §§1-5 (AMD). PL 2003, c. 390, §55 (AFF). PL 2003, c. 668, §§9,10 (AMD). PL 2003, c. 668, §12 (AFF). PL 2003, c. 673, §DD2 (AMD). PL 2003, c. 689, §B6 (REV). PL 2003, c. 705, §3 (AMD). RR 2005, c. 1, §§18,19 (COR). PL 2005, c. 332, §§6-9 (AMD). PL 2005, c. 395, §§1-3 (AMD). PL 2005, c. 396, §§5-7 (AMD). PL 2005, c. 683, §§A60-64 (AMD). PL 2007, c. 328, §§2-4 (AMD). PL 2007, c. 352, Pt. A, §4 (AMD). PL 2007, c. 438, §10 (AMD). PL 2007, c. 539, Pt. M, §§2-4 (AMD). PL 2007, c. 539, Pt. OO, §§5-7 (AMD). PL 2007, c. 693, §§7-9 (AMD). PL 2007, c. 694, §§1-3 (AMD). RR 2009, c. 2, §§105-108 (COR). PL 2009, c. 340, §27 (AMD). PL 2009, c. 361, §§11-17 (AMD). PL 2009, c. 434, §§11, 12 (AMD). PL 2009, c. 470, §4 (AMD). PL 2009, c. 496, §§6, 7 (AMD). PL 2009, c. 568, §2 (AMD). PL 2009, c. 592, §2 (AMD). PL 2009, c. 637, §13 (AMD). PL 2009, c. 652, Pt. A, §§50-52 (AMD). RR 2011, c. 1, §§49-53 (COR). PL 2011, c. 211, §§19-21 (AMD). PL 2011, c. 240, §§2, 3 (AMD). PL 2011, c. 253, §37 (AMD). PL 2011, c. 331, §§9-11 (AMD). PL 2011, c. 331, §§16, 17 (AFF). PL 2011, c. 380, Pt. Q, §§2-4 (AMD). PL 2011, c. 380, Pt. Q, §7 (AFF). PL 2011, c. 439, §§5-8 (AMD). PL 2011, c. 439, §12 (AFF). PL 2011, c. 548, §§11, 12 (AMD). PL 2011, c. 644, §§5-7 (AMD). PL 2011, c. 655, Pt. I, §9 (AMD). PL 2011, c. 655, Pt. I, §11 (AFF). PL 2011, c. 657, Pt. W, §5 (REV). PL 2011, c. 682, §38 (REV). PL 2011, c. 694, §§7-10 (AMD). PL 2013, c. 10, §1 (AMD). PL 2013, c. 25, §§1, 2 (AMD). PL 2013, c. 67, §1 (AMD). PL 2013, c. 331, Pt. B, §§3-5 (AMD). PL 2013, c. 424, Pt. A, §23 (AMD). PL 2013, c. 595, Pt. J, §2 (AMD). PL 2013, c. 595, Pt. J, §4 (AFF). PL 2015, c. 166, §12 (AMD). PL 2015, c. 300, Pt. A, §§5-7 (AMD). PL 2015, c. 313, §4 (AMD). PL 2015, c. 344, §§6, 7 (AMD). PL 2015, c. 490, §§2-4 (AMD). PL 2015, c. 494, Pt. A, §§41-43 (AMD). PL 2017, c. 170, Pt. A, §1 (AMD). PL 2017, c. 211, Pt. A, §§7-9 (AMD). PL 2017, c. 284, Pt. UUUU, §16 (AMD). PL 2017, c. 288, Pt. B, §§5, 6 (AMD). PL 2017, c. 297, §1 (AMD). PL 2017, c. 361, §1 (AMD). PL 2017, c. 375, Pt. D, §§1, 2 (AMD). PL 2017, c. 375, Pt. G, §1 (AMD). PL 2017, c. 452, §29 (AMD). PL 2017, c. 475, Pt. A, §60 (AMD). PL 2017, c. 475, Pt. B, §2 (AMD). RR 2017, c. 2, §15 (COR). PL 2019, c. 379, Pt. C, §1 (AMD). PL 2019, c. 386, §1 (AMD). PL 2019, c. 401, Pt. B, §1 (AMD). PL 2019, c. 401, Pt. C, §4 (AMD). PL 2019, c. 401, Pt. E, §1 (AMD). PL 2019, c. 498, §25 (AMD). RR 2019, c. 1, Pt. A, §56 (COR). PL 2019, c. 555, §4 (AMD). PL 2019, c. 607, Pt. C, §1 (AMD). PL 2019, c. 628,

§1 (AMD). PL 2019, c. 659, Pt. A, §1 (AMD). PL 2019, c. 659, Pt. D, §7 (AMD). PL 2021, c. 1, Pt. M, §12 (AMD). PL 2021, c. 253, Pt. A, §1 (AMD). PL 2021, c. 473, §1 (AMD). PL 2021, c. 482, §§1, 2 (AMD). PL 2021, c. 485, §3 (AFF). RR 2021, c. 1, Pt. A, §§41, 42 (COR). PL 2021, c. 531, Pt. A, §1 (AMD). PL 2021, c. 681, Pt. E, §1 (AMD). PL 2021, c. 715, §3 (AMD). RR 2021, c. 2, Pt. A, §125 (COR). PL 2023, c. 360, Pt. A, §§1-3 (AMD). PL 2023, c. 360, Pt. C, §§2, 3 (AMD). PL 2023, c. 412, Pt. J, §7 (AMD). PL 2023, c. 412, Pt. XXX, §2 (AMD). PL 2023, c. 412, Pt. XXX, §15 (AFF). PL 2023, c. 441, Pt. F, §1 (AMD). RR 2023, c. 1, Pt. A, §29 (COR).

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