

§6614. 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 2011, c. 657, Pt. Q, §1 (NEW).]

SECTION HISTORY

PL 2011, c. 657, Pt. Q, §1 (NEW).

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