



# 126th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2013

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Legislative Document

No. 430

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S.P. 161

In Senate, February 14, 2013

**An Act To Amend the Laws Regarding Who May Appeal a  
Reconsideration Decision to the Maine Board of Tax Appeals**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator THOMAS of Somerset.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §151, sub-§2, ¶E,** as enacted by PL 2011, c. 694, §3, is  
3 amended to read:

4 E. A reconsidered decision rendered on any request other than a small claim request  
5 constitutes the assessor's final determination, subject to review by either the board or  
6 directly by the Superior Court. A reconsidered decision rendered on a small claim  
7 request constitutes the assessor's final determination and final agency action and is  
8 subject to de novo review by the Superior Court. For purposes of this paragraph,  
9 "small claim request" means a petition for reconsideration when the amount of tax or  
10 refund request in controversy is less than ~~\$5,000~~ \$250.

11 **Sec. 2. 36 MRSA §151-D, sub-§10, ¶A,** as enacted by PL 2011, c. 694, §6, is  
12 amended to read:

13 A. If requested by a petitioner in a statement of appeal, the appeals office shall hold  
14 an appeals conference to receive additional information and to hear arguments  
15 regarding the protested assessment or determination. The board shall set a rate ~~of no~~  
16 ~~more than \$150~~ as a processing fee for each petition that proceeds to an appeals  
17 conference of no more than \$25 when the amount of tax or refund request in  
18 controversy is less than \$5,000 and no more than \$250 when the amount of tax or  
19 refund request in controversy is \$5,000 or more. These fees must be credited to a  
20 special revenue account to be used to defray expenses in carrying out this section.  
21 Any balance of these fees in the special revenue account does not lapse but is carried  
22 forward as a continuing account to be expended for the same purposes in the  
23 following years.

24 **SUMMARY**

25 Under current law, a petition for appealing a tax or tax refund request that is less than  
26 \$5,000 must be appealed to Superior Court. This bill changes the threshold for an appeal  
27 to the Maine Board of Tax Appeals to \$250. It also changes the \$150 processing fee for  
28 petitions that proceed to an appeals conference to \$25 when the amount of tax or refund  
29 request in controversy is less than \$5,000 and \$250 when the amount of tax or refund  
30 request in controversy is \$5,000 or more.