§6595. Initiative application

The assessor shall prepare and make available the 2009 tax initiative application. The application and associated guidelines prepared by the assessor, which govern participation in the initiative, are exempt from the Maine Administrative Procedure Act. The application requires the approval of the assessor and must include the amount of tax, interest and penalty to be paid and the periods to which the liability applies. The assessor may deny any applications not consistent with the initiative. Participation in the initiative qualifies the taxpayer to a waiver by the assessor of 90% of the penalties otherwise due. [PL 2009, c. 213, Pt. PPP, §1 (NEW).]

SECTION HISTORY

PL 2009, c. 213, Pt. PPP, §1 (NEW).

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