

STATE OF MAINE

v.

RICHARD M. SUCHAR

Submitted on Briefs September 25, 2003
Decided September 29, 2003

Panel: SAUFLEY, C.J., and CLIFFORD, RUDMAN, DANA, ALEXANDER,
and CALKINS, JJ.

MEMORANDUM OF DECISION

Richard M. Suchar appeals from a judgment entered in the Superior Court (Kennebec County, *Marden, J.*) after a jury trial finding him guilty of five counts of failure to make and file a State of Maine income tax return for the years 1995-96 and 1998-2000 (Class D), pursuant to 36 M.R.S.A. § 5332 (1990). Contrary to Suchar's contentions, section 5332 is constitutional, *see State v. McGillicuddy*, 646 A.2d 354, 355 (Me. 1994); section 5332 is not superceded by the civil enforcement provisions of Title 36, *see State v. Pickering*, 462 A.2d 1151, 1159-63 (Me. 1983); the Attorney General does have the authority to choose between pursuing civil or

criminal charges, *see State v. Anderson*, 409 A.2d 1290, 1306 (1979); the Attorney General's Office does have the authority to collect, enforce, and prosecute tax violations, 5 M.R.S.A. § 200-A (2002); the release of Suchar's federal tax information was proper, *see Taylor v. United States*, 106 F.3d 833, 835-37 (8th Cir. 1997); the trial court did not exceed the bounds of its discretion by not dismissing the State's case for failure to provide Suchar automatic discovery, *see State v. Sargent*, 656 A.2d 1196, 1199 (Me. 1995); Suchar's rights were not violated when he met with the Revenue Service agents, *see State v. Higgins*, 2002 ME 77, ¶ 12, 796 A.2d 50, 54; and the court did not err by not dismissing the State's case on the basis of juror bias, *see State v. Lowry*, 2003 ME 38, ¶ 7, 819 A.2d 331, 333-34.

The entry is:

Judgment affirmed.

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