

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 915

S. P. 282

In Senate, February 19, 1969

Referred to Committee on Taxation. Sent down for concurrence and 1,000 ordered printed.

JERROLD B. SPEERS, Secretary

Presented by Senator Hanson of Kennebec.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

AN ACT Relating to Timely Mailing of Tax Reports and Returns.

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

R. S., T. 36, § 4, additional. Title 36 of the Revised Statutes is amended by adding a new section 4 to read as follows :

§ 4. Timely mailing treated as timely filing and paying

1. **General rule.** Any report, claim, tax return, statement or other document required or authorized to be filed with or any payment made to the State or to any political subdivision thereof which is :

A. Transmitted through the United States mail, shall be deemed filed and received by the State or political subdivision on the date shown by the post office cancellation mark stamped upon the envelope or other appropriate wrapper containing it ;

B. Mailed but not received by the State or political subdivision or where received and the cancellation mark is illegible, erroneous or omitted, shall be deemed filed and received on the date it was mailed if the sender establishes by competent evidence that the report, claim, tax return, statement, remittance or other document was deposited in the United States mail on or before the date due for filing ; and in cases of such nonreceipt of a report, tax return, statement, remittance or other document required by law to be filed, the sender files with the State or political subdivision a duplicate within 30 days after written notification is given to the sender by the State or political subdivision of its nonreceipt of such report, tax return, statement, remittance or other document.

2. Registered mail, certified mail, certificate of mailing. If any report, claim, tax return, statement, remittance or other document is sent by United States registered mail, certified mail or certificate of mailing, a record authenticated by the United States Post Office of such registration, certification or certificate shall be considered competent evidence that the report, claim, tax return, statement, remittance or other document was mailed, and the date of registration, certification or certificate shall be deemed the postmarked date.

3. Saturdays, Sundays and legal holidays. If the date for filing any report, claim, tax return, statement, remittance or other document falls upon a Saturday, Sunday or legal holiday, the filing shall be considered timely if performed on the next business day.