

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 1124

H. P. 914

House of Representatives, March 9, 1979

On Motion of Mrs. Post of Owl's Head, referred to the Committee on Taxation.
Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Carrier of Westbrook.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

**AN ACT Concerning Proof of Eligibility for Rebate Programs Under the Taxation
Statutes.**

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

36 MRSA § 209 is enacted to read:

§ 209. Written proof of eligibility for tax rebate

No claimant shall be eligible for any rebate authorized under this Title unless he or it submits to the State Tax Assessor written proof that he or it qualifies for the rebate under the appropriate statutory provision. A photocopy of an applicable item, such as a tax payment receipt, rent receipt or instrument of payment, is acceptable, unless the State Tax Assessor specifies otherwise by rule.

STATEMENT OF FACT

This bill ensures that any person claiming to be eligible for a rebate under the Maine Revised Statutes, Title 36, the Taxation Title, must submit to the State Tax Assessor written proof of his eligibility. It also permits submission of photocopies of the written proof, unless the State Tax Assessor specifies otherwise by rule.

This bill makes it certain that no person can qualify for a rebate, without clearly showing that he is eligible.