

# MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION  
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE  
4

5 Legislative Document

No. 164

7 H.P. 139

House of Representatives, January 23, 1985

8 Reference to the Committee on Taxation suggested and ordered printed.

9 EDWIN H. PERT, Clerk

10 Presented by Representative Stevens of Bangor.

Cosponsored by Representative Cote of Auburn, Representative Cooper  
of Windham and Representative Cashman of Old Town.

11  
12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-FIVE  
16

17 AN ACT Requiring Clarification of Dates Upon  
18 Which Local Property Tax Penalties  
19 Accrue.  
20

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

23 36 MRSA §507, as enacted by PL 1983, c. 855, §3,  
24 is amended by adding at the end a new paragraph to  
25 read:

26 Each property tax bill issued by a municipality  
27 shall clearly state the date upon which taxes shall  
28 become delinquent and shall be subject to interest  
29 charges. If the date on which taxes become delin-  
30 quent is different from the date on which taxes be-  
31 came delinquent in the previous tax year, the bill  
32 shall clearly indicate that fact.

1

STATEMENT OF FACT

2           The purpose of this bill is to require that all  
3 property tax bills issued by a municipality clearly  
4 indicate the date upon which the taxes become delin-  
5 quent.

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