

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

SECOND REGULAR SESSION-1994

Legislative Document

No. 1770

S.P. 636

In Senate, January 25, 1994

**An Act to Increase Reimbursement Amounts to Municipalities
Collecting Excise Taxes for Unorganized Townships.**

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 26.
Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading 'Joy J. O'Brien'.

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator PARADIS of Aroostook.
Cosponsored by Representatives: AHEARNE of Madawaska, PINETTE of Fort Kent,
POULIOT of Lewiston.

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

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Sec. 1. 36 MRSA §1487, sub-§2, as repealed and replaced by PL 1985, c. 459, Pt. C, §11, is amended to read:

2. **State Tax Assessor.** In the unorganized territory, the State Tax Assessor shall appoint agents to collect the excise tax. Agents shall be allowed a fee of \$2 for each tax receipt issued and , except that municipalities designated as agents are allowed a fee of \$4 for each tax receipt issued. Agents shall deposit the remainder on or before the 20th day of each month following receipt with the Treasurer of State. The Treasurer of State shall make quarterly payments to each county in an amount which is equal to the receipts for that period from each county. Those payments shall be made at the same time as payments under section 1606. County receipts under this section shall be deposited in the county's unorganized territory fund.

STATEMENT OF FACT

This bill increases the reimbursement rate for municipalities that collect excise taxes for unorganized townships from \$2 to \$4 for each tax receipt issued.

This document has not yet been reviewed to determine the need for cross-reference, stylistic and other technical amendments to conform existing law to current drafting standards.