

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 431**

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S. P. 186

In Senate, February 5, 1953.

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

CHESTER T. WINSLOW, Secretary.

Presented by Senator Wight of Penobscot.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

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**AN ACT to Provide an Allowance to Retailers for Collecting the Sales and  
Use Tax.**

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

**R. S., c. 14-A, § 13, amended.** The 1st paragraph of section 13 of chapter 14-A of the revised statutes as enacted by section 1 of chapter 250 of the public laws of 1951, is hereby amended to read as follows:

The taxes imposed by this chapter shall be due and payable at the time of the sale. Upon such terms and conditions as the assessor may prescribe, he may permit a postponement of payment to a date not later than the 15th of the 3rd month next following the month in which the sales so taxed were made. Any person who shall fail to pay any tax imposed by this chapter on or before the day when the same shall be required to be paid, shall pay interest on said tax at the rate of 1% each month or fraction thereof that the same remains unpaid, to be calculated from the date the tax was originally due. All such interest shall be payable to, and recoverable by, the assessor in the same manner as if it were a tax imposed by this chapter. If the failure to pay such tax when required to be paid is explained to the satisfaction of the assessor, he may abate or waive the payment of the whole or any part of such interest, and for cause may abate the whole or any part of such tax. **Each retailer who remits any tax imposed by this chapter on**

or before the day when the same shall be required to be paid, may deduct and retain from his remittance as compensation for the collection 2% of the first \$100 of such tax and 1% of such tax over \$100.