

# MAINE STATE LEGISLATURE

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**ONE - HUNDRETH LEGISLATURE**

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**Legislative Document****No. 646**

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S. P. 242

In Senate, January 24, 1961

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

CHESTER T. WINSLOW, Secretary

Presented by Senator Porteous of Cumberland.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-ONE

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**AN ACT Relating to Revocation of Sellers' Certificates Under Sales and Use  
Tax Law.**

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

**Sec. 1. R. S., c. 17, § 8, repealed.** The 2nd paragraph of section 8 of chapter 17 of the Revised Statutes is repealed.

**Sec. 2. R. S., c. 17, § 8-A, additional.** Chapter 17 of the Revised Statutes is amended by adding a new section 8-A, to read as follows:

‘Sec. 8-A. Revocation of registration; reconsideration and appeal. The Tax Assessor may revoke any registration certificate when the registrant has failed for 15 days after notice to file bond or deposit required under section 7, or may revoke for cause a registration certificate issued under section 8. In either case, the Tax Assessor shall give 15 days’ written notice of intention to revoke. Within said 15-day period the person registered may petition in writing for reconsideration. If a written petition for reconsideration is not then filed, the order of revocation becomes final at the expiration of the period. If a petition is filed within the 15-day period, the Tax Assessor shall reconsider the order, and if the petitioner has so required in his petition, shall grant the petitioner an oral hearing and shall give the petitioner 10 days’ notice of the time and place thereof. For cause shown, the Tax Assessor may extend the time for filing such petition. Any registrant aggrieved by the decision upon such petition may appeal therefrom as provided in section 33.’