MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 505

H. P. 351 House of Representatives, January 22, 1963 Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Brown of Fairfield.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SIXTY-THREE

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

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

R. S., c. 17, § 8-A, amended. The first 4 sentences of section 8-A of chapter 17 of the Revised Statutes, as enacted by section 2 of chapter 63 of the public laws of 1961, are amended to read as follows:

'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 such revocation shall not be effective until 15 days after notice to the registrant. 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 effective at the expiration of the period.'