

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 222

H. P. 166

House of Representatives, January 19, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. McCloskey of Bangor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Relating to Payment of Tax by Use Fuel Dealers.

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

Sec. 1. R. S., T. 36, § 3033, amended. The first sentence of the 2nd paragraph of section 3033 of Title 36 of the Revised Statutes is amended to read as follows:

The State Tax Assessor shall have the power to institute legal proceedings by the Attorney General in a court of appropriate jurisdiction for the purpose of ascertaining the amount due **under this chapter** and enforcing the collection thereof, with penalties and interest thereon and for the purpose of enjoining the business of the delinquent.

Sec. 2. R. S., T. 36, § 3035, amended. The last sentence of the 3rd paragraph of section 3035 of Title 36 of the Revised Statutes is amended to read as follows:

If such report is not filed **or such payment is not rendered** by the last day of the month such dealer shall be liable to a penalty of \$1 a day for each day in arrears, **or 10% of tax liability, whichever is greater**, due on demand by the State Tax Assessor and recoverable in a civil action.

Sec. 3. R. S., T. 36, § 3038, amended. Section 3038 of Title 36 of the Revised Statutes, as amended by section 1 of chapter 15 of the public laws of 1969, is further amended to read as follows:

§ 3038. Failure to file statement ; false statement

Any person who shall refuse or neglect to make any statement, report, **payment** or return required by this chapter, or who shall knowingly make, or

shall aid or assist any other person in making a false statement in a return or report to the State Tax Assessor, or in connection with an application for refund of any tax, or who shall knowingly collect or attempt to collect, or cause to be paid to him or to any other person, either directly or indirectly, any refund of such tax without being entitled to the same, shall be guilty of a misdemeanor and upon conviction thereof be punished by a fine of not more than \$2,000.

STATEMENT OF FACT

Amendments to sections 3033, 3035, and 3038 are intended to provide express authority for collection of the use fuel dealer tax by civil suit, a penalty for tardy payment of the tax and an increase in the penalty for late filing, as well as to establish a crime of failure to pay the tax.