MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 586

S. P. 201 In Senate, February 5, 1971 Referred to Committee on Legal Affairs. Sent down for concurrence and ordered printed.

HARRY N. STARBRANCH, Secretary

Presented by Senator Anderson of Hancock.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SEVENTY-ONE

AN ACT Relating to the Collection of the Real Estate Transfer Tax.

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

R. S., T. 36, § 4653, amended. Section 4653 of Title 36 of the Revised Statutes, as enacted by section 1 of chapter 537 of the public laws of 1967 and as amended by chapter 111 of the public laws of 1969, is further amended by adding after the first paragraph, the following new paragraph:

Notwithstanding the preceding paragraph the grantor or his legal counsel or the grantee or his legal counsel may appoint a register of deeds as agent for the purpose of affixation and cancellation of the stamps after recording of the deed or instrument by paying to the register, prior to recordation of the deed or instrument, the amount of the transfer tax. The register shall note the payment in a ledger and immediately after recordation of the deed or instrument shall affix and cancel the tax stamps. It shall be prima facie evidence of a failure by the grantor to pay the transfer tax, if tax stamps are not affixed and cancelled prior to recordation of the deed or instrument or if the ledger of the register does not show receipt of payment of the amount of the transfer tax.

STATEMENT OF FACT

The purpose of this bill is to allow grantors and grantees or their legal counsel to designate the registers of deeds as agents for the purpose of affixation and cancellation of real estate transfer stamps after recordation of the conveyance when payment for the stamps is made prior to recordation.