

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
107TH LEGISLATURE

(Filing No. H-649)

COMMITTEE AMENDMENT "A" to H.P. 882, L.D. 1150, Bill,
"AN ACT Relating to Improved Property Tax Administration."

Amend said Bill by striking out in section 1
all of that part designated "\$4641-A." and inserting in place
thereof the following:

'\$4641-A. Rate of tax

There is imposed a tax upon the privilege of transferring
title to real property at the rate of 55¢ for each \$500 or fractional
part thereof, of consideration therefor. The grantee shall be
liable for payment of said tax.'

Further amend said Bill by striking out in section 1
all of that part designated "\$4641-J." and inserting in place
thereof the following:

'\$4641-J. Penalty for recording without tax

Any register of deeds who, upon recording any deed upon
which a tax is imposed by this chapter, fails to collect said
tax or to obtain the declaration of value required by this chapter
and does so with the intent of defeating the purposes of
this chapter shall, upon conviction, be punished by a fine of not
more than \$200.'

Statement of Fact

The purposes of this amendment are to continue to tax
real estate transfers at the rate currently in effect and to
insure that only intentional violations of this law by the
register of deeds will be penalized.

Reported by the Majority of the Committee on Taxation.
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House.

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