## MAINE STATE LEGISLATURE

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## STATE OF MAINE SENATE 107TH LEGISLATURE

SENATE AMENDMENT'A "to H.P. 1550, L.D. 1867, Bill, "AN ACT Relating to Sales Tax Interest and Penalties."

Amend said Bill by striking out all of the last 4 lines (same in L.D.) of section 1 and inserting in place thereof the following:

'Every person incurring a use tax liability of \$25, or sales tax liability of any amount in one calendar month, shall pay a penalty of \$1 or 2% of tax liability, whichever is greater, if he shall omit to report or pay the same at or before the time required.'

## Statement of Fact

It is the intent of this amendment to reduce the percent of tax liability to be paid as a penalty to equalize the options.

(Jackson)
NAME:
COUNTY: Cumber and

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May 1, 1975. (Filing No. S-109).