

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1867

H. P. 1550

House of Representatives, April 28, 1975

Reported by a Majority from Committee on Taxation and printed under
Joint Rules No. 18.

EDWIN H. PERT, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT Relating to Sales Tax Interest and Penalties.

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

Sec. 1. 36 MRSA § 1951, 2nd ¶, first sentence, is amended to read:

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 5% of tax liability, whichever is greater, if he shall omit to report or pay the same at or before the time required, but such penalty shall not exceed \$50.

Sec. 2. 36 MRSA § 1952, 3rd sentence, is amended to read:

Any person who shall fail to pay any tax imposed by chapters 211 to 225 on or before the day when the same shall be required to be paid shall pay interest on said tax at the rate of $\frac{1}{2}$ ~~of~~ 1% each month or fraction thereof that the same remains unpaid, to be calculated from the date the tax was required to be paid.