

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
107TH LEGISLATURE
FIRST SPECIAL SESSION

(Filing No. H-948)

HOUSE AMENDMENT "A" to H.P. 1951, L.D. 2142, Bill
"AN ACT to Establish a Single Maine Estate Tax Based Upon a
Percentage of Federal Taxable Estate."

Amend said Bill in section 2, by striking out in the
first sentence of subsection 2 of that part designated "\$4141"
the following: "3 years" and inserting in place thereof the
following: 'one year'

Statement of Fact

The purpose of this amendment is to require the Bureau
of Taxation to assess within one year rather than 3 years a
6% per year interest penalty upon delinquent estate tax returns.
The original 3-year time limit mirrored the federal time limit
but is not necessary in Maine in view of the smaller amounts
of returns to be handled.

Filed by Mr. Morton of Farmington.

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of the House.
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