

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 474

H. P. 383

House of Representatives, February 16, 1977

Referred to the Committee on Liquor Control. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Carey of Waterville.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

**AN ACT Providing for the Revocation and Nonrenewal of Liquor Licenses
for Nonpayment of State Taxes.**

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

Sec. 1. 28 MRSA § 304, 1st sentence, is amended to read:

Except as provided by section 601, no person shall be issued a license or a renewal of a license if he shall be indebted in any manner, directly or indirectly, to any other person for liquor or to the State of Maine for any tax, other than property tax, assessed and deemed final under Title 36 which the State Tax Assessor certifies, in accordance with Title 36, section 6, as remaining unpaid in an amount exceeding \$1,000 for a period greater than 60 days after the applicant or licensee has received notice of the finality of such tax.

Sec. 2. 36 MRSA § 6 is enacted to read:

§ 6. Denial, suspension and revocation of licenses

If any tax, other than property tax, assessed and deemed final under this Title remains unpaid in an amount exceeding \$1,000 for a period greater than 60 days after the taxpayer has received notice of such finality and the taxpayer refuses to cooperate with the bureau in establishing and remaining in compliance with a reasonable plan for liquidating such liability, the Tax Assessor shall certify the liability and lack of cooperation to the State Liquor Commission, which shall construe such liability and lack of cooperation to be a ground for denying, suspending or revoking the taxpayer's liquor license in accordance with Title 28, sections 304 and 401.

STATEMENT OF FACT

Under this bill, liquor dealers who owe significant amounts of taxes and who refuse to cooperate in a reasonable payment plan may not be issued original or renewal liquor dealer licenses. Also, existing licenses may be revoked or suspended by the Administrative Court Judge because of the resulting noncompliance with qualifications for issuance of a license.