

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

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Legislative Document

No. 519

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H. P. 399 House of Representatives, February 16, 1977  
On motion of Mr. Carroll of Limerick, referred to Committee on Transportation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Carey of Waterville.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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**AN ACT** Providing for the Revocation and Nonrenewal of Motor Vehicle Dealer Licenses for Nonpayment of State Taxes.

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

Sec. 1. 29 MRSA § 349, sub-§ 1, ¶ I is enacted to read:

I. Certification by the State Tax Assessor that any tax, other than property tax, assessed and deemed final under Title 36, remains unpaid in an amount exceeding \$1,000 for a period greater than 60 days after the licensee or applicant has received notice of the finality of such tax and that the licensee or applicant has refused to cooperate with the Bureau of Taxation in establishing and remaining in compliance with a reasonable plan for liquidating such liability.

Sec. 2. 36 MRSA § 7 is enacted to read:

§ 7. 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 the liability, the State Tax Assessor shall certify such liability and lack of cooperation to the Secretary of State, who shall construe the liability and lack of cooperation to be a ground for denying, suspending or revoking the taxpayer's motor vehicle dealer license in accordance with Title 29, section 349.

## STATEMENT OF FACT

Under this bill, motor vehicle dealers who owe significant amounts of taxes and who refuse to cooperate in a reasonable payment plan are subject to denial, suspension and revocation of their dealers' licenses.