

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

ONE HUNDRED AND EIGHTH LEGISLATURE

---

---

Legislative Document

No. 1102

---

---

H. P. 877

House of Representatives, March 17, 1977

Speaker laid before the house and referred to the Committee on Local and County Government. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Higgins of Scarborough.

---

---

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

---

**AN ACT Concerning County Contingent Funds and the Rate of Interest  
Which May be Charged for Delinquent County Taxes.**

---

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

Sec. 1. 30 MRSA § 252, 6th ¶, 3rd sentence, as last repealed and replaced by PL 1967, c. 541, § 1, is amended to read:

This fund shall be used for emergency purposes only at the discretion of the county commissioners and the members of the legislative delegation from that county.

Sec. 2. 36 MRSA § 892 is repealed and the following enacted in its place:

§ 892. Interest on delinquent state and county taxes

Beginning with the first day of January, following the date on which state taxes are levied, interest at  $\frac{1}{2}\%$  per month or fraction thereof shall accrue on any unpaid balances that are then due. Beginning with the first day of January following the date on which county taxes are levied, the county commissioners may impose on any unpaid balance of taxes then due that county, a rate of interest which does not exceed the maximum rate which may be imposed by a municipality within that county on residents owing delinquent taxes to that municipality. This rate of interest shall be retroactive to October 1st of the year during which the delinquent county taxes were levied. All provisions of law that relate to the collection of such taxes shall apply to the collection of interest on overdue taxes.

## STATEMENT OF FACT

This bill provides that counties owed delinquent taxes, may assess a penalty on those unpaid taxes which equals the maximum rate of interest imposed by any municipality within that county for delinquent taxes. The bill also provides that county contingent funds may be used at the discretion of both the county commissioners and the members of the legislative delegation from that county.