

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES (Filing No. H-1168)  
108th LEGISLATURE  
SECOND REGULAR SESSION

HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1969,  
L.D. 2049, Bill, "AN ACT to Provide for Refunding of Municipal  
Claims under the Maine Tree Growth Tax Law."

Amend the amendment by inserting after the 2nd paragraph  
the following:

'Further amend the bill by inserting before the appropriation  
the following:

'Sec. 2. 36 MRS A §582, sub-§1, first sentence, as amended  
by PL 1973, c. 308, §14, is further amended to read:

←———— Any person aggrieved by any  
order of the State Tax Assessor under section 576 or section 576-B  
may petition him for reconsideration of that order within 30 days  
of the issuance of that order.

Sec. 3. 36 MRS A §582, sub-§5 is enacted to read:

5. Payment of tax assessed. Any person who petitions for  
reconsideration of an order of the State Tax Assessor under <sup>section</sup> 576 or  
576-B, as provided by subsection 1, ←————→ or appeals to the  
Superior Court, as provided by subsection 2, ←————→ shall  
pay on or before the due date taxes assessed on land subject to  
taxation under this subchapter, notwithstanding the pendency of a  
petition for reconsideration or appeal to the Superior Court.

Sec. 4. 36 MRSA §583, sub-§1, first sentence, as last amended by PL 1977, c. 509, §10, is further amended to read:

←—————→ Any person aggrieved by any determination by an assessor, the State Tax Assessor/<sup>or</sup>chief assessors, other than orders pursuant to section 576 and orders of the State Tax Assessor pursuant to section 576-B, under this subchapter, may petition for a reconsideration of that determination within 30 days after being notified of that determination.

Sec. 5. 36 MRSA §583, sub-§4 is enacted to read:

4. Payment of tax assessed. Any person under this subchapter who petitions for reconsideration of an order of an assessor, State Tax Assessor or chief assessor, other than orders pursuant to section 576 and orders of the State Tax Assessor pursuant to section 576-B, as provided by subsection 1, ←————→ or appeals to the Land Classification Appeals Board, as provided by subsection 2, ←———— or appeals to the Superior Court, as provided by subsection 3, ←———— shall pay taxes assessed on or before the due date on land subject to taxation under this subchapter, notwithstanding the pendency of a petition for reconsideration or appeals to the Land Classification Appeals Board or Superior Court.

Further amend the amendment by striking out at the beginning of the last  
✓paragraph before the statement of fact the following: "Sec. 2."  
and inserting in its place the following: 'Sec. 6.'

Statement of Fact

The purpose of this amendment is to insure that taxpayers under the Maine Tree Growth Tax Law are obligated to pay taxes assessed during the pendency of a petition for reconsideration or a petition for appeal.

Filed by Mr. Carey of Waterville.

Reproduced and distributed under the direction of the Clerk of the House.

3/15/78

(Filing No. H-1168)