

MAINE STATE LEGISLATURE

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SECOND REGULAR SESSION

ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 2049

H. P. 1969

House of Representatives, January 11, 1978

The Committee on Taxation suggested. Approved for introduction by the Legislative Council pursuant to Joint Rule 24 and ordered printed.

EDWIN H. PERT, Clerk

Presented by Miss Brown of Bethel

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-EIGHT

AN ACT to Provide for Refunding of Municipal Claims under the Maine Tree Growth Tax Law.

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

36 MRSA § 578, sub-§ 1, 2nd ¶, as repealed and replaced by PL 1977, c. 282, is repealed and the following enacted in its place:

The State Tax Assessor shall determine the amount of money, if any, owed to a municipality filing a claim under this section. The State Tax Assessor shall certify the amount so determined to the Treasurer of State. The Treasurer of State shall pay to the municipality the amount so certified on or before December 15th, annually. A claim to be paid in the year which the claim is filed shall be filed with the State Tax Assessor on or before October 15th of that year.

Appropriation. The following fund shall be appropriated from the General Fund to carry out the purposes of this Act:

1978-79

FINANCE AND ADMINISTRATION,

DEPARTMENT OF

Bureau of Taxation

All Other

\$325,000

STATEMENT OF FACT

Reimbursement to municipalities for loss due to the Maine Tree Growth Tax Law has previously been by legislative resolve. This procedure causes a one-year delay in replacing lost revenue to the municipalities. This bill will allow for reimbursement to the municipality in the fiscal year of loss.