

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
SENATE  
108TH LEGISLATURE  
SECOND REGULAR SESSION

SENATE AMENDMENT "P " to S.P. 748 L.D. 2199 Bill,  
"AN ACT to Make Additional Corrections of Errors and Inconsistencies  
in the Laws of Maine."

Amend the Bill by striking out all of section 267 and  
inserting in its place the following:

'Sec. 267. 36 MRS A §6, as enacted by PL 1977, c. 477, §1,  
is repealed.

Sec. 267-A. 36 MRS A §6-A is enacted to read:

§6-A. Payments; refund or abatement

A taxpayer may pay any tax, make any deposit or file any  
bond, at any time, without forfeiting any right to apply for  
a refund or an abatement, or to seek review of the validity of  
the tax. No such tax, bond or deposit need be paid, filed or  
made under protest or under duress, to entitle the taxpayer to  
apply for a refund or an abatement or to seek review of the  
validity of the tax.

Statement of Fact

The purpose of this amendment is to include a change in a  
reallocated section.

(Mangan)  
NAME: *Thomas M. Mangan*  
COUNTY: Androscoggin

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