

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 715

H. P. 567

House of Representatives, February 22, 1979

On Motion of Mrs. Post of Owl's Head, referred to the Committee on Taxation.  
Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Churchill of Orland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-NINE

**AN ACT to Change the County Tax from a Property Tax to an Income Tax.**

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

**30 MRSA § 254**, as last amended by PL 1977, c. 698, § 3, is repealed and the following enacted in its place:

**§ 254. Apportionment of county taxes; warrants**

**1. Apportionment.** When a county tax is authorized, the county commissioners shall, in March in the year for which that tax is granted, apportion it upon the municipality and other places according to the most recent determination by the State Tax Assessor of the total personal income in each municipality and place. For example, if a municipality earns 20% of the total personal income earned in the county it shall be apportioned 20% of the county tax. The commissioners shall fix the time of payment of the county tax, but it shall not be earlier than the first day of the following September.

**2. Personal income determination.** The State Tax Assessor shall base his determination of personal income upon the most recently available analysis of state individual income tax returns.

**3. Issue of warrant.** The commissioners may add up to 2% to their total expenses, as a fractional division renders convenient, and certify that fact in the record of their apportionment. The commissioners shall issue their warrant to the

**assessors requiring them forthwith to assess the sum apportioned to their municipality or place, and to commit their assessment for collection. The county treasurer shall immediately certify the millage rate to the State Tax Assessor.**

**The county may collect delinquent county taxes and charge interest on delinquent county taxes as provided under Title 36, sections 891, 892 and 892-A.**

#### STATEMENT OF FACT

The purpose of this bill is to base the county tax on each municipality's personal income and not the state valuation. The State Tax Assessor will base his determination of personal income on the most recent analysis of the Maine individual income tax returns.