

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 1273

H. P. 1036

House of Representatives, March 16, 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 Mrs. Post of Owl's Head.

Cosponsors: Mrs. Mitchell of Vassalboro, Ms. Lund of Augusta and Mr. Blodgett of Waldoboro.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT to Amend the Burden of Proof Placed on the Bureau of Taxation in an Appeals Proceeding.

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

36 MRSA § 292, 2nd ¶, last sentence, as repealed and replaced by PL 1975, c. 765, § 4, is amended to read:

A copy of the appeal and affidavit shall be served on the Bureau of Taxation and the bureau shall have the burden of proving that its determination is correct with respect to that municipality **and that the grounds for the municipality's claim for relief are invalid.**

STATEMENT OF FACT

The purpose of this bill is to expand the burden of proof placed on the Bureau of Taxation in an appeals proceeding.