

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES (Filing No. H-344)  
110TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 118, L.D. 152, Bill, "AN ACT Providing for Administrative Changes in the Tax Laws."

Amend the Bill by inserting after section 1 the following:

'Sec. 2. 12 MRSA §1601, 4th paragraph, as enacted by PL 1979, c. 646, §1, is amended to read:

By January 5th, annually, the ~~Commissioner of Conservation~~ Governor shall submit to the Legislature ~~his written estimate of~~ a bill stating the total anticipated costs of the Maine Forestry District for the next fiscal year. By ~~April 1st~~ May 1st, the Legislature shall determine the amount to be raised for the next fiscal year by the Maine Forestry District tax.'

Further amend the Bill in section 9, in that part designated "§153." by striking out all of the first line and inserting in its place the following: '§153. Time of filing or paying'

Further amend the Bill in section 9, in that part designated §153., in subsection 1/in the 2nd line (same in L.D.)/the underlined words and punctuation "respectively, on or before a pre-  
scribed date" and by striking out in the 6th, 7th and 8th lines (5th, 6th and 7th lines in L.D.) the underlined words and punctuation "if that postmark date precedes the prescribed date for  
filing or paying, determined with regard to any filing extension,  
and"

Further amend the Bill in section 9, in that part designated "§153.", in subsection 1, in the 2nd sentence, in the 17th and 18th lines (14th line in L.D.) by striking out the underlined words "on or before the prescribed date"

Further amend the Bill in section 12 by striking out everything after the amending clause and inserting in its place the following:

'§185. Set-off

The State or a department, agency or official acting in his official capacity may assign to the State Tax Assessor, in payment of any liquidated tax liability of a taxpayer under this Title, an obligation owed to that taxpayer by the State or that department, agency or official acting in his official capacity.'

Further amend the Bill by striking out all of section 20 and inserting in its place the following:

'Sec. 20. 36 MRSA §843, sub-§1, first sentence, as enacted by PL 1977, c. 509, §18, is amended to read:

Where the municipality has adopted a board of assessment review, if the assessors or the municipal officers refuse to make the abatement asked for, the applicant may apply in writing to the board of assessment review within 30 days after notice of the decision from which such appeal is being taken or after the application ~~shall-be~~ is deemed to have been denied, and if the board thinks he is over-assessed, he shall be granted such reasonable abatement as the board thinks proper.'

Further amend the Bill by inserting after section 22 the following:

'Sec. 23. 36 MRSA §1602, sub-§3, <sup>2nd sentence,</sup> as enacted by PL 1977, c. 698, §8, is amended to read:

He shall notify each taxpayer in writing, not later than ~~June-30th~~ July 15th.

Sec. 24. 36 MRSA §1604, sub-§1, as amended by PL 1979, c. 520, §8, is further amended to read:

1. Governor's recommendations to the Legislature. The Governor shall submit to the Legislature, not later than January 5th of each year, a bill listing his itemized recommendations of all items, including services and reimbursements, for which a municipal cost component exists.

Sec. 25. 36 MRSA §1604, sub-§2, first sentence, as amended by PL 1979, c. 520, §9, is further amended to read:  
The Legislature shall consider the Governor's recommendations and, not later than ~~April-15th~~ May 1st of each year, enact legislation which shall determine the municipal cost component for the next fiscal year.'

Further amend the Bill by striking out all of section 24, and inserting in its place the following:

'Sec. 24. 36 MRSA §2013, sub-§2, last paragraph, as enacted by PL 1977, c. 686, §5, is amended to read:

Application for refunds shall be filed with the State Tax Assessor within  
/ 15 36 months of the date of purchase and shall be limited to purchases made subsequent to July 1, 1978.'

Further amend the Bill by renumbering the sections to read consecutively.

Statement of Fact

The purpose of this amendment is to provide that the Governor shall submit legislation regarding the municipal cost component and to make the bill consistent with other laws enacted this session.

Reported by the Committee on Taxation.  
Reproduced and distributed under the direction of the Clerk of the House.

5/8/81

(Filing No. H-344)