MAINE STATE LEGISLATURE

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(EMERGENCY) FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 1427

H. P. 1248 House of Representatives, March 24, 1981 Reported from the Joint Standing Committee on Local and County Government pursuant to Joint Order H. P. 1247.

EDWIN H. PERT, Clerk

Reported by Representative LaPlante from the Committee on Local and County Government. Pursuant to H. P. 1247 Printed under Joint Rules No. 18.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

AN ACT to Extend the Time for the Apportionment of County Taxes.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, all county budgets will not be prepared in time to be enacted prior to April 1st; and

Whereas, counties are currently required by law to apportion county taxes in March; and

Whereas, the time of apportionment of 1981 county taxes needs to be extended; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

30 MRSA § 254-B, as last amended by PL 1979, c. 119 and c. 409, is repealed and the following enacted in its place:

§ 254-B. Temporary extension

Notwithstanding the provisions of section 254, when a county tax is authorized for the year 1981, the county commissioners shall, in the month of March, April, May or June, apportion the tax upon the towns and other places according to the last state valuation and fix the time for the payment of the tax, which shall not be earlier than the first day of the following September.

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

STATEMENT OF FACT

This bill corrects an error by repealing a version of section 254-B that was enacted in 1979, along with another version of the same section. The version of section 254-B repealed by this bill allowed the counties to apportion taxes in March, April or May. The version of section 254-B that is not repealed allows the counties to apportion taxes in March, April, May or June. This bill also allows extended apportionment of county taxes for the year 1981.