

MAINE STATE LEGISLATURE

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(EMERGENCY)

(New Draft of H.P. 939, L.D. 1222)
(New Title)

FIRST REGULAR SESSION

ONE HUNDRED AND ELEVENTH LEGISLATURE

Legislative Document No. 1711

H.P. 1290 House of Representatives, May 31, 1983
Reported by the Majority from the Committee on Taxation and printed
under Joint Rule 2.
Original bill presented by Representative McSweeney of Old Orchard
Beach.

EDWIN H. PERT, Clerk

STATE OF MAINE

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

**AN ACT to Permit any Municipality with
a License Ordinance to Deny a License to any
Person who is Delinquent in Paying
Personal Property Taxes.**

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

Whereas, it has become a serious problem in cer-
tain municipalities that persons subject to a licens-
ing ordinance have been delinquent in paying personal
property taxes; and

Whereas, this delinquency causes difficulty for
those municipalities in raising sufficient revenues
to maintain necessary services; and

1 Whereas, those municipalities need to be able to
2 refuse to license those delinquent taxpayers before
3 the summer season in order to discourage tax avoid-
4 ance; and

5 Whereas, in the judgment of the Legislature,
6 these facts create an emergency within the meaning of
7 the Constitution of Maine and require the following
8 legislation as immediately necessary for the preser-
9 vation of the public peace, health and safety; now,
10 therefore,

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

13 P&SL 1961, c. 176, §3-A is enacted to read:

14 Sec. 3-A. Personal property tax delinquency.
15 Any municipality with an ordinance enacted under the
16 authority of this chapter may refuse to issue or
17 renew a license when the applicant is delinquent in
18 paying any personal property tax assessed by the
19 municipality.

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

23 STATEMENT OF FACT

24 This new draft permits the municipalities author-
25 ized under Private and Special Law 1961, chapter 176,
26 to refuse to issue or renew a license for businesses
27 which are subject to a licensing ordinance if the
28 business is delinquent in paying personal property
29 taxes. This new draft allocates this authority to
30 the Private and Special Law 1961, chapter 176, which
31 establishes the licensing ordinance for those towns.

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