

# MAINE STATE LEGISLATURE

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1 SECOND REGULAR SESSION  
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE  
4

5 Legislative Document

No. 1826

6  
7 H.P. 1404

House of Representatives, January 4, 1984

8 Reference to the Committee on Local and County Government. Ordered  
9 printed and sent up for concurrence.

10 Approved for introduction by the Legislative Council pursuant to Joint  
Rule 26.

EDWIN H. PERT, Clerk

11 Presented by Representative Cashman of Old Town.

12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-FOUR  
16

17 AN ACT to Clarify when Counties may  
18 Charge Municipalities Interest on  
19 Delinquent Taxes.  
20

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

23 36 MRSA §892-A, 2nd ¶, as amended by PL 1981, c.  
24 142, is further amended to read:

25 The rate of interest shall be specified by vote  
26 of the county commissioners and a notification of  
27 this rate shall be included in the warrant to assessors  
28 required under Title 30, section 254. The rate  
29 of interest may not exceed the rate of interest es-  
30 tablished by the State Tax Assessor under section  
31 186. Interest may not be charged a municipality be-  
32 fore the latest date, set by the municipality under  
33 section 505 for charging interest on delinquent  
34 taxes, which falls within the county's fiscal year to  
35 which the delinquent tax is to apply. The specified

1 rate of interest shall apply to delinquent taxes com-  
2 mitted during the taxable year until those taxes are  
3 paid in full, and the interest shall be added to and  
4 become part of the taxes.

5 STATEMENT OF FACT

6 The last session of the Legislature allowed mu-  
7 nicipalities to set more than one delinquent date for  
8 taxes, without changing another section of the law  
9 which forbids counties from charging interest to mu-  
10 nicipalities before the date set by the municipality  
11 for its taxpayers. This bill authorizes the county  
12 to charge interest as of the latest date, set by the  
13 municipality, which falls within the county's fiscal  
14 year.

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