

# MAINE STATE LEGISLATURE

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1 SECOND REGULAR SESSION  
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE  
4

5 Legislative Document

No. 2277

6  
7 H.P. 1718

House of Representatives, March 15, 1984

8 Submitted by the Department of Labor pursuant to Joint Rule 24.  
9 Referred to the Committee on Labor. Sent up for concurrence and  
ordered printed.

EDWIN H. PERT, Clerk

10 Presented by Representative Tuttle of Sanford.

Cosponsors: Representative Swazey of Bucksport, Senator Hayes of  
Penobscot and Representative Willey of Hampden.

11  
12 STATE OF MAINE  
13

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

17 AN ACT Regarding the Effective Date  
18 of Interest Charges on Overdue  
19 Contributions to the Unemployment  
20 Compensation Fund.  
21

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

24 26 MRSA, §1225, sub-§3, as amended by PL 1983, c.  
25 351, § 26, is further amended to read:

26 3. Interest on past-due contributions. Contribu-  
27 tions which are unpaid on the date on which they are  
28 due and payable, as prescribed by regulation, shall  
29 bear interest at the rate determined by the State Tax  
30 Assessor as established by Title 36, section 186,  
31 from and after the due date, until payment is re-  
32 ceived by the bureau. The interest rate determined  
33 by the State Tax Assessor, for the purposes of this  
34 section, shall be in effect for the full calendar  
35 year following the year in which it is determined. If

1 it is shown to the satisfaction of the commissioner  
2 that the delinquency arose from reasonable questions  
3 of liability under this subchapter, the commissioner,  
4 in his discretion, may abate part of the interest not  
5 to exceed 75% of the total interest. If it is shown  
6 to the satisfaction of the commissioner that the de-  
7 linquency arose through no fault of the employer, no  
8 assessment of interest shall be made.

9 STATEMENT OF FACT

10 The purpose of this bill is to make the interest  
11 charges determined by the State Tax Assessor and ap-  
12 plicable to overdue contributions to the Unemployment  
13 Compensation Fund effective during the calendar year  
14 following the year in which they are determined. Be-  
15 cause the State Tax Assessor makes determinations  
16 late in each calendar year the change will have very  
17 little effect on contributions. The Bureau of Em-  
18 ployment Security's advance billing procedure will be  
19 able to operate annually without revision or interrup-  
20 tion and employers will have information further in  
21 advance on the interest charges that will apply.

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