

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE
4

5 Legislative Document

No. 118

6
7 S.P. 67

In Senate, January 22, 1985

8 Reference to the Committee on Taxation suggested and ordered printed.

9 JOY J. O'BRIEN, Secretary of the Senate

10 Presented by Senator Brown of Washington.

Cosponsored by Representative Randall of E. Machias, Representative
Conners of Franklin and Representative Vose of Eastport.

11
12 STATE OF MAINE
13

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

17 AN ACT to Amend the Law Concerning the Forest
18 Fire Suppression Tax.
19

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

22 36 MRSA §2714, sub-§2, as enacted by PL 1983, c.
23 556, §21, is amended to read:

24 2. Lien. There shall be a tax lien to secure the
25 payment of all taxes, penalties and interest assessed
26 under this chapter. If the tax is unpaid when due,
27 the lien shall attach when the tax is due, if the
28 State Tax Assessor follows the procedures provided in
29 Title 12, section 8427, subsection 6, except that a
30 lien may not be considered foreclosed until 24 months
31 after the recording of the lien.

STATEMENT OF FACT

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2 The purpose of this bill is to allow additional
3 time for persons to pay their forest fire suppression
4 tax before the State forecloses on their property.
5 The bill increases the time allowed from 6 months to
6 24 months.

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