

# MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION  
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE  
4

5 Legislative Document

No. 883

7 H.P. 613

House of Representatives, February 28, 1985

8 On Motion of Representative Higgins of Portland, referred to the  
9 Committee on Taxation. Sent up for concurrence and ordered printed.

10 EDWIN H. PERT, Clerk

Presented by Representative MacBride of Presque Isle.

11 Cosponsored by Senator Emerson of Penobscot, Senator McBreairty of  
Aroostook and Representative Ingraham of Houlton.

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 Forest Fire Suppression  
18 Tax to Allow Persons Affected by Tax  
19 Liens One Year to Pay those Taxes.  
20

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

23 36 MRSA §2714, sub-§2, as enacted by PL 1983, c.  
24 556, §21, is amended to read:

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

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STATEMENT OF FACT

2           The purpose of this bill is to increase the time,  
3 from 6 months to 12 months, to allow persons to pay  
4 their forest fire suppression tax before the State  
5 forecloses on their property.

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