

MAINE STATE LEGISLATURE

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1 (After Deadline)
2 FIRST REGULAR SESSION
3

4 ONE HUNDRED AND TWELFTH LEGISLATURE
5

6 Legislative Document

No. 1083

8 H.P. 763

House of Representatives, March 20, 1985

9 Approved for introduction by a majority of the Legislative Council
10 pursuant to Joint Rule 27.

11 On Motion of Representative Cashman of Old Town, referred to the
Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative Vose of Eastport.

12 Cosponsored by Representative Allen of Washington.

13 STATE OF MAINE
14

15 IN THE YEAR OF OUR LORD
16 NINETEEN HUNDRED AND EIGHTY-FIVE
17

18 AN ACT to Allow Collection of the County Tax.
19

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

22 Sec. 1. 30 MRSA §254, first ¶, as amended by PL
23 1983, c. 435, §1, is further amended to read:

24 §254. Apportionment of county tax; warrants

25 When a county tax is authorized, the county com-
26 missioners shall, within 30 days of the date the tax
27 is authorized, apportion it upon the towns and other
28 places according to the last state valuation and fix
29 the ~~time~~ date or dates for the payment of the same,
30 which shall not be earlier than the first day of the
31 following September. They may add that sum above the
32 sum so authorized, not exceeding 2% of that sum, as a
33 fractional division necessitates and demonstrate that
34 necessity in the record of that apportionment, and
35 issue their warrant to the assessors requiring them

1 forthwith to assess the sum apportioned to their town
2 or place, and to commit their assessment to the con-
3 stable or collector for collection. The county trea-
4 surer shall immediately certify the millage rate to
5 the State Tax Assessor. This millage rate shall be
6 separately assessed by the State Tax Assessor upon
7 the real and personal property in the unorganized
8 territory within the appropriate county.

9 Sec. 2. 36 MRS.A §892-A, first ¶, as enacted by
10 PL 1977, c. 27, §8, is amended to read:

11 Interest shall accrue on all unpaid balances of
12 the county tax that are then due, beginning on the
13 60th day after the date or dates for payment set by
14 the county commissioners under Title 30, section 254.
15 County taxes, not paid prior to the 60th day after
16 the date or dates for payment, are delinquent.

17 STATEMENT OF FACT

18 This bill will allow the county tax to be paid in
19 increments, rather than in one lump sum.

20 Such a payment arrangement will improve the fi-
21 nancial cash flow of counties and potentially reduce
22 county borrowing costs and also benefit municipali-
23 ties which will be able to retain portions of the
24 county tax for their own investment purposes until it
25 is due.

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