

MAINE STATE LEGISLATURE

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1 (New Draft of H.P. 371, L.D. 490)
2 (New Title)
3 FIRST REGULAR SESSION
4

5 ONE HUNDRED AND TWELFTH LEGISLATURE
6

7 Legislative Document

No. 1516

8
9 H.P. 1041

House of Representatives, May 13, 1985

10 Reported by Representative Swazey from the Committee on Taxation and
11 printed under Joint Rule 2. Original bill sponsored by Representative
12 Manning of Portland. Cosponsored by Representative Boutilier of Lewiston,
Representative Murray of Bangor and Senator Tuttle of York.

EDWIN H. PERT, Clerk

13
14 STATE OF MAINE
15

16 IN THE YEAR OF OUR LORD
17 NINETEEN HUNDRED AND EIGHTY-FIVE
18

19 AN ACT to Change the Law Relating to Liens
20 for Unpaid Property Tax Assessments.
21

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

24 36 MRSA §612, sub-§11, as enacted by PL 1983, c.
25 403, §1, is amended to read:

26 11. Limitation of this section. The lien autho-
27 rized by this section shall apply to taxes assessed
28 on and or after April 1, 1984, and shall be limited
29 to individual items of personal property which are
30 assessed more than \$200 in personal property taxes in
31 any one year.

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STATEMENT OF FACT

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Under current law, tax liens may be perfected against personal property which is assessed property taxes in an amount exceeding \$200.

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This new draft removes the \$200 limitation on personal property to which the lien procedure applies. Under this new draft, a lien could be perfected on personal property regardless of the amount of taxes that were assessed on that property.

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