

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

1 SECOND REGULAR SESSION  
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE  
4

5 Legislative Document

No. 1873

6 H.P. 1336

House of Representatives, January 15, 1986

7 Approved for introduction by a majority of the Legislative Council  
8 pursuant to Joint Rule 26.

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

EDWIN H. PERT, Clerk

10 Presented by Representative Rioux of Biddeford.

11  
12 STATE OF MAINE  
13

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

17 AN ACT Permitting Municipalities to Require  
18 that a Payment on Taxes be Applied  
19 Toward the Oldest Outstanding Taxes.  
20

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

23 36 MRSA §906 is enacted to read:

24 §906. Application of payments to unpaid taxes

25 The municipal officials of a municipality may,  
26 upon request of the municipal treasurer, require that  
27 any tax payment received from an individual as pay-  
28 ment for any property tax be applied against out-  
29 standing or delinquent taxes due on that property in  
30 chronological order beginning with the oldest unpaid  
31 tax bill.

1

## STATEMENT OF FACT

2       The purpose of this bill is to permit a munici-  
3       pality to require that a payment on taxes be applied  
4       toward the oldest outstanding taxes rather than the  
5       period designated by the taxpayer.

6

5131010986