

MAINE STATE LEGISLATURE

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1 (New Draft of H.P. 1336, L.D. 1873)
2 SECOND REGULAR SESSION
3

4 ONE HUNDRED AND TWELFTH LEGISLATURE
5

6 Legislative Document

No. 2247

7
8 H.P. 1596

House of Representatives, March 24, 1986

9 Reported by Representative Cashman from the Committee on Taxation
10 and printed under Joint Rule 2. Original bill sponsored by Representative
Rioux of Biddeford.

11 EDWIN H. PERT, Clerk

12
13 STATE OF MAINE
14

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

18 AN ACT Permitting Municipalities to Require
19 that a Payment on Taxes be Applied
20 Toward the Oldest Outstanding Taxes.
21

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

24 36 MRSA §906 is enacted to read:

25 §906. Application of payments to unpaid taxes

26 The municipal officers of a municipality may,
27 upon request of the municipal treasurer or the tax
28 collector, require that any tax payment received from
29 an individual as payment for any property tax be ap-
30 plied against outstanding or delinquent taxes due on
31 that property in chronological order beginning with
32 the oldest unpaid tax bill. Taxes may not be applied
33 to a period for which an abatement request or appeal
34 has not been resolved unless approved in writing by
35 the taxpayer.

1

STATEMENT OF FACT

2 The new draft provides that a municipality would
3 not be able to apply a payment toward a period for
4 which an abatement had been requested and clarifies
5 the municipal officials who may initiate the process.

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