

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

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Legislative Document

No. 364

H.P. 252

House of Representatives, February 23, 1989

Reference to the Committee on State and Local Government suggested and ordered printed.

*Ed Pert*

EDWIN H. PERT, Clerk

Presented by Representative ANDERSON of Woodland.

Cosponsored by Representative RIDLEY of Shapleigh, Representative FARREN of Cherryfield and Senator COLLINS of Aroostook.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND EIGHTY-NINE

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An Act to Amend the Laws on Interest on Delinquent County Taxes.

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1       **Be it enacted by the People of the State of Maine as follows:**

3               **36 MRSA §892-A, 2nd ¶**, as amended by PL 1987, c. 737, Pt. C,  
5       **§§ 79 and 106**, is further amended to read:

7               The rate of interest shall be specified by vote of the  
9       county commissioners and a notification of this rate shall be  
11       included in the warrant to assessors required under Title 30-A,  
13       section 706. The rate of interest may not exceed the rate of  
15       interest established by the State Tax Assessor under section 186.  
17       ~~Interest may not be charged a municipality before the latest~~  
19       ~~date, set by the municipality under section 505 for charging~~  
21       ~~interest on delinquent taxes, which falls within the county's~~  
23       ~~fiscal year to which the delinquent tax is to apply.~~ The  
25       specified rate of interest shall apply to delinquent taxes  
27       committed during the taxable year until those taxes are paid in  
29       full, and the interest shall be added to and become part of the  
      taxes.

21                               **STATEMENT OF FACT**

23               This bill amends the laws governing interest on delinquent  
25       county taxes. It allows interest to be charged on delinquent  
27       county taxes before the latest dates within the county's fiscal  
29       year set by the municipality for charging interest on delinquent  
      taxes.