



## 114th MAINE LEGISLATURE

## FIRST REGULAR SESSION - 1989

**Legislative Document** 

No. 779

H.P. 575

House of Representatives, March 15, 1989

Reference to the Committee on Taxation suggested and ordered printed.

Pert

EDWIN H. PERT, Clerk

Presented by Representative MICHAUD of East Millinocket. Cosponsored by Representative GOULD of Greenville and President PRAY of Penobscot.

STATE OF MAINE

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

An Act Concerning Collection of Excise Taxes from Unorganized Territories.

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

Sec. 1. 30-A MRSA §7502, sub-§1, as enacted by PL 1987, c. 737, Pt. A, §2, and Pt. C, §106, is amended to read:

1. Fund established. There is established in each county, one unorganized territory fund into which shall be credited all receipts under Title 12, section 7824 and Title 36, sections 1489, 1489-A and 1606 and all other receipts which are allocated for municipal services in the unorganized territory, and from which all disbursements for municipal services in the unorganized territory shall be made.

Sec. 2. 36 MRSA §1487, sub-§2, as repealed and replaced by PL 15 1985, c. 459, Pt, C, §11, is amended to read:

State Tax Assessor. In the unorganized territory, the 17 2. State Tax Assessor shall appoint agents to collect the excise tax. Agents shall be allowed a fee of \$2 for each tax receipt 19 issued and shall deposit the remainder, subject to section 21 1489-A, on or before the 20th day of each month following receipt with the Treasurer of State. The Treasurer of State shall make quarterly payments to each county in an amount which is equal to 23 the receipts for that period from each county. Those payments shall be made at the same time as payments under section 1606. 25 County receipts under this section shall be deposited in the 27 county's unorganized territory fund.

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Sec. 3. 36 MRSA §1489-A is enacted to read:

31 <u>§1489-A. Tax received on unorganized places</u>

Any municipality in an unorganized place may retain 10% or
\$2, whichever is greater, of any excise tax collected in that
unorganized place.

## STATEMENT OF FACT

This bill allows municipalities in unorganized places to 41 retain 10% or \$2, whichever is greater, of any excise tax collected in that unorganized place.

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