

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

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Legislative Document

No. 746

H.P. 518

House of Representatives, February 21, 1991

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

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative TARDY of Palmyra.  
Cosponsored by Senator GOULD of Waldo and Senator BOST of Penobscot.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY-ONE

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**An Act to Improve the Administration of Municipal Accounts.**

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

2  
36 MRSA §760-A is enacted to read:

4  
§760-A. Minor or burdensome amounts

6  
1. Not collected. After the date for perfection of  
8 collections, municipal officers may discharge collectors from any  
obligation to collect unpaid taxes that the municipal officers  
10 determine are too small or too burdensome to collect economically.

12 2. Discharged. Collectors shall identify the unpaid taxes  
discharged under subsection 1 on the tax lists.  
14

16  
**STATEMENT OF FACT**

18 This bill allows municipalities, by action of their  
municipal officers, to write off uncollected taxes that are in  
20 amounts so small that it is economically inefficient to employ a  
court collection process.