

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)

R. O. S.

L.D. 410

(Filing No. H-312)

2
4
6
8
10
12
14
16
18
20
22
24
26
28
30
32
34
36
38
40
42
44

STATE OF MAINE
HOUSE OF REPRESENTATIVES
116TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 322, L.D. 410, Bill, "An Act Concerning the Payment of Assessed Property Taxes"

Amend the bill by striking out everything after the enacting clause and before the emergency clause and inserting in its place the following:

Sec. 1. 36 MRSA §843, sub-§4 is enacted to read:

4. Payment requirements for taxpayers. A taxpayer must pay an amount of current taxes equal to the amount of taxes paid in the next preceding year or the amount of taxes in the current tax year not in dispute, whichever is greater, by the due date in order to enter an appeal under this section or to continue prosecution of an appeal pending under this section. If an appeal is in process upon expiration of a due date for payment of taxes in a particular municipality, without the appropriate amount of taxes having been paid, the appeal process must be suspended until the appropriate amount of taxes, together with any accrued interest and costs, has been paid. This section applies to any property tax year beginning on or after April 1, 1993.

Sec. 2. 36 MRSA §844, sub-§4 is enacted to read:

4. Payment requirements for taxpayers. A taxpayer must pay an amount of current taxes equal to the amount of taxes paid in the next preceding year or the amount of taxes in the current tax year not in dispute, whichever is greater, by the due date in order to enter an appeal under this section or to continue prosecution of an appeal pending under this section. If an appeal is in process upon expiration of a due date for payment

COMMITTEE AMENDMENT

R. of S.

COMMITTEE AMENDMENT "A" to H.P. 322, L.D. 410

2 of taxes in a particular municipality, without the appropriate
3 amount of taxes having been paid, the appeal process must be
4 suspended until the appropriate amount of taxes, together with
5 any accrued interest and costs, has been paid. This section
6 applies to any property tax year beginning on or after April 1,
7 1993.'

8
9
10 **STATEMENT OF FACT**

11 This amendment requires a taxpayer to pay the greater of the
12 preceding years' taxes or the current years' taxes not in dispute
in order to enter or continue an appeal of an abatement request.

Reported by the Committee on Taxation
Reproduced and distributed under the direction of the Clerk of the
House
5/14/93 (Filing No. H-312)