

# MAINE STATE LEGISLATURE

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# 116th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1993

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Legislative Document

No. 596

S.P. 182

In Senate, February 23, 1993

**An Act Concerning Technical Changes to the Tax Laws.**

(EMERGENCY)

---

Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule 24.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator SUMMERS of Cumberland.

2 Emergency preamble. Whereas, Acts of the Legislature do not  
become effective until 90 days after adjournment unless enacted  
as emergencies; and

4  
6 Whereas, delay in making technical changes to the tax laws  
would interfere with administration of those laws; and

8  
10 Whereas, legislative action is immediately necessary to  
ensure continued and efficient administration of the tax laws; and

12  
14 Whereas, in the judgment of the Legislature, these facts  
create an emergency within the meaning of the Constitution of  
Maine and require the following legislation as immediately  
necessary for the preservation of the public peace, health and  
safety; now, therefore,

16  
18 Be it enacted by the People of the State of Maine as follows:

20 Sec. 1. 36 MRSA §151, as amended by PL 1991, c. 824, Pt. B,  
§10 and repealed and replaced by c. 873, §3, is repealed and the  
following enacted in its place:

22 §151. Review of decisions of State Tax Assessor

24  
26 Any person who is subject to an assessment by the State Tax  
Assessor or entitled by law to receive notice of a determination  
of the State Tax Assessor and who is aggrieved as a result of  
that action may request in writing, within 30 days after receipt  
of notice of the assessment or the determination, reconsideration  
by the State Tax Assessor of the assessment or the determination.

32  
34 If a request for reconsideration is filed within the  
specified time period, the State Tax Assessor shall reconsider  
the assessment or the determination. If the petitioner has so  
requested in the petition, the State Tax Assessor shall hold an  
informal conference with the petitioner to receive additional  
information and to hear arguments regarding the protested  
assessment or determination. The State Tax Assessor shall give  
the petitioner 10 working days' notice of the time and place of  
the conference. The conference may be held with less than 10  
working days' notice if a mutually convenient time and place can  
be arranged between the petitioner and the State Tax Assessor.  
The reconsideration, with or without an informal conference, is  
not an "adjudicatory proceeding" within the meaning of that term  
in the Maine Administrative Procedure Act.

46  
48 The State Tax Assessor's decision on reconsideration must be  
mailed to the taxpayer by certified or registered mail and the  
decision must set forth briefly the State Tax Assessor's findings  
of fact and the basis of decision in each case decided in whole  
50

2 or in part adversely to the taxpayer. The State Tax Assessor's  
3 decision on reconsideration constitutes final agency action that  
4 is subject to review by the Superior Court in accordance with the  
5 Maine Administrative Procedure Act, except that Title 5, sections  
6 11006 and 11007 do not apply. The Superior Court shall conduct a  
7 de novo hearing and make a de novo determination of the merits of  
8 the case. It shall make its own determination as to all  
9 questions of fact or law. The Superior Court shall enter such  
10 orders and decrees as the case may require. The burden of proof  
11 is on the taxpayer.

12 **Sec. 2. 36 MRSA §175, sub-§2, as amended by PL 1991, c. 820,**  
13 **§2, is further amended to read:**

14  
15 **2. Failure to file or pay taxes; denial of license or**  
16 **renewal.** If the State Tax Assessor determines that any person  
17 who holds a state-issued license or certificate of authority to  
18 conduct a profession, trade or business has neglected or refused  
19 to file any returns at the time required under this Title or to  
20 pay any tax liability due under this Title that has been  
21 demanded, other than taxes due pursuant to Part 2, and the person  
22 continues to fail to file or pay after at least 2 specific  
23 written requests to do so, the assessor shall notify the person  
24 in writing that refusal to file the required tax return or to pay  
25 the overdue tax liability may result in loss of license or  
26 certificate of authority. If the person continues for a period  
27 in excess of 30 days from notice of possible denial of renewal or  
28 reissuance of a license or certificate of authority to fail to  
29 file or show reason why the person is not required to file or if  
30 the person continues not to pay, the State Tax Assessor shall  
31 notify the person in writing of the determination to prevent  
32 renewal, reissuance or extension of the license or certificate of  
33 authority by the issuing agency. A review of this determination  
34 is available by requesting a petition for reconsideration under  
35 section 151, subject to appeal to the Superior Court in  
36 accordance with the Maine Administrative Procedure Act. Either  
37 by failure to proceed to the next step of appeal or by exhaustion  
38 of the steps of appeal, the determination of the assessor's right  
39 to prevent renewal or reissuance becomes final unless otherwise  
40 determined by appeal.

41  
42 **Sec. 3. 36 MRSA §175-A, sub-§1, as enacted by PL 1987, c. 402,**  
43 **Pt. A, §179, is amended to read:**

44  
45 **1. Filing.** If any tax imposed by this Title is not paid  
46 when due, the State Tax Assessor may file in the registry of  
47 deeds of any county or in the office in which a financing  
48 statement with respect to tangible personal property is properly  
49 filed with Title 11, section 9-401, subsection (1), paragraph  
50 (b), a notice of lien specifying the amount of the tax, interest,

penalty and costs due, the name and last known address of the  
2 person liable for the amount and the fact that the State Tax  
Assessor has complied with all the provisions of this Title in  
4 the assessment of the tax. ~~From the time of filing, the amount  
set forth in a certificate filed in a registry of deeds of a  
6 county constitutes a lien upon all real property in that county  
then owned or thereafter acquired by that person in the period  
8 before the expiration of the lien. From the time of filing, the  
amount set forth in a certificate filed in the office in which a  
10 financing statement with respect to personal property is properly  
filed constitutes a lien upon all personal property in this State  
12 then owned or thereafter acquired by that person in the period  
before the expiration of the lien, except that that~~ The lien  
14 arises at the time the assessment is made or deemed to be made  
and constitutes a lien upon all property, whether real or  
16 personal, belonging to the taxpayer. The lien imposed by this  
section is not valid against any mortgagee, pledgee, purchaser or  
18 judgment creditor until notice of the lien has been filed by the  
State Tax Assessor, with respect to real property, in the  
20 registry of deeds of the county where such property is located  
and, with respect to personal property, in the office in which a  
22 financing statement for such personal property is normally  
filed. Notwithstanding the above, a tax lien upon personal  
24 property shall does not extend to those types of personal  
property which--are not subject to perfection of a security  
26 interest by means of the filing under Title 11, sections 9-104,  
subsection (7); 9-104, subsection (12); 9-302, subsection (3);  
28 and 9-304. The lien shall--be is prior to any mortgage or  
security interest recorded, filed or otherwise perfected after  
30 the notice, other than a purchase money security interest  
perfected in accordance with Title 11, section 9-301, subsection  
32 (2) and Title 11, section 9-312, subsection (4). In the case of  
any mortgage or security interest properly recorded or filed  
34 prior to the notice of lien which that secures future advances by  
the mortgagee or secured party, the lien shall--be is junior to  
36 all advances made within 45 days after filing of the notice of  
lien, or made without knowledge of the lien or pursuant to a  
38 commitment entered into without knowledge of the lien. Subject  
to the limitations in this section, the lien provided in this  
40 section has the same force, effect and priority as a judgment  
lien and shall--continue continues for 5 10 years from the date of  
42 recording unless sooner released or otherwise discharged. The  
lien may, within the 5-year 10-year period, or within 5 10 years  
44 from the date of the last extension of the lien in the manner  
provided in this subsection, be extended by filing for record in  
46 the appropriate office a copy of the notice and, from the time of  
filing, that lien shall must be extended for 5 10 years unless  
48 sooner released or otherwise discharged.

2           **Sec. 4. 36 MRSA §176-A, sub-§9, ¶B**, as enacted by PL 1989, c.  
880, Pt. E, §3, is amended to read:

4           B. The owners of any real property sold as provided in  
6           subsection 6, their heirs, executors or administrators, or  
8           any person having any interest in or lien on the sold  
10           property, or any person in their behalf, are permitted to  
12           redeem the property sold at any time within 90 days after  
14           the sale of the property. The property may be redeemed upon  
16           payment to the assessor, for the use of the purchaser, or  
18           the heirs or assigns of the purchaser, of the amount paid by  
20           the purchaser and interest on that amount at the rate of 20%  
22           per annum, together with the expenses of the proceeding.

16           **Sec. 5. 36 MRSA §176-A, sub-§16**, as amended by PL 1991, c.  
846, §3, is further amended to read:

18           **16. Time for collection of taxes.** Taxes must be collected  
20           by levy within 10 years after the assessment of the tax, or prior  
22           to the expiration of any period of collection agreed upon in  
24           writing by the assessor and the taxpayer. The period agreed upon  
26           may be extended by subsequent agreements in writing made before  
28           the expiration of the period previously agreed upon. Any levy  
30           action ordered by the assessor before the expiration of the  
32           10-year period continues beyond the expiration of the 10-year  
34           period for a period of 6 months from the date such levy is first  
36           made or until the liability out of which such levy arose is  
38           satisfied or becomes unenforceable, whichever occurs first. The  
40           running of the 10-year period is stayed during the time that a  
42           consensual payment plan between the taxpayer and the assessor is  
44           in effect. When any question relative to the taxes is pending  
46           before any agency or court at the end of the 10-year period, the  
48           assessor's right to collect any tax due by levy continues until 6  
years after the final determination of the question. When a  
taxpayer files for protection under the United States Bankruptcy  
Code, the assessor's right to collect any tax due by levy  
continues until 6 years after the date of discharge or dismissal  
of the bankruptcy proceeding.

40           **Sec. 6. 36 MRSA §187-B, last ¶**, as enacted by PL 1991, c. 873,  
§5 and affected by §§8 and 9, is amended to read:

42           For purposes of this section, the term "person" includes an  
44           individual, corporation or partnership or any officer or employee  
46           of a corporation, including a dissolved corporation, or a member  
48           or employee of a partnership who, as the officer, employee or  
member, is under a duty to perform the act in respect of which a  
violation occurs.

2           Sec. 7. 36 MRSA §191, sub-§2, ¶F, as amended by PL 1979, c.  
127, §193, is further amended to read:

4           F. The transmission of information among employees of the  
6           Bureau of Taxation for the purposes of enforcing the tax  
8           laws of this State and the delivery by a register of deeds  
          to the State Tax Assessor or delivery by the State Tax  
          Assessor to the appropriate municipal assessor of  
          "declarations of value" in accordance with section 4641-D;

10           Sec. 8. 36 MRSA §208, as amended by PL 1985, c. 764, §6, is  
12           further amended to read:

14           **§208. Equalization**

16           ~~The Director of the Bureau of Taxation shall have State Tax~~  
18           Assessor has the duty of equalizing the state and county taxes  
20           among the several towns and unorganized territory. ~~He-~~ The State  
22           Tax Assessor shall equalize and adjust the assessment list of  
24           each town, by adding to or deducting from it such amount as will  
26           make it equal to its just value as of April 1st. Notice of the  
28           proposed valuations of municipalities within each county shall  
30           must be sent annually by certified mail to the ~~chairman~~ chair  
32           of the board of assessors, and ~~chairman~~ chair of the board of  
34           selectmen in municipalities having selectmen, of each  
          municipality within that county on or before the first day of  
          ~~September--preceding--the--regular--session--of--the--Legislature~~  
          October. The valuation so determined is subject to review by the  
          State Board of Property Tax Review pursuant to subchapter II-A,  
          but the valuation finally certified to the Secretary of State  
          pursuant to section 381 shall must be used for all computations  
          required by law to be based upon the state valuation with respect  
          to municipalities.

36           Sec. 9. 36 MRSA §653, sub-§1, ¶E, as amended by PL 1989, c.  
501, Pt. Z and c. 502, Pt. A, §128, is repealed and the following  
enacted in its place:

38           E. The word "veteran" as used in this subsection means any  
40           person, male or female, who was in active service in the  
42           Armed Forces of the United States during any federally  
44           recognized war period, the Korean Campaign or the Vietnam  
46           War and who, if discharged, retired or separated from the  
48           Armed Forces, was discharged, retired or separated under  
50           other than dishonorable conditions. A veteran of the  
          Vietnam War must have served on active duty for a period of  
          more than 180 days, any part of which must have occurred  
          after August 4, 1964 and before May 7, 1975, except if the  
          veteran died in service or was discharged for a  
          service-connected disability after that date. "Vietnam War"  
          means that period between August 5, 1964 and May 7, 1975;

2           **Sec. 10. 36 MRSA §1481, sub-§4-A** is enacted to read:

4           **4-A. Truck camper.** "Truck camper" means a slide-in camper  
6 designed to be mounted on a truck body to provide temporary  
living quarters for recreational, camping, travel or other use.

8           **Sec. 11. 36 MRSA §1481, sub-§5**, as amended by PL 1981, c. 706,  
10 §18, is further amended to read:

12           **5. Vehicle.** "Vehicle" means a motor vehicle, mobile home,  
14 camper trailer, truck camper, heavier-than-air aircraft or  
lighter-than-air aircraft. "Vehicle" shall does not include any  
16 snowmobiles as defined in Title 12, section ~~1971~~ 7821.

18           **Sec. 12. 36 MRSA §1482, sub-§1, ¶C**, as amended by PL 1991, c.  
20 846, §15, is further amended to read:

22           C. For the privilege of operating a motor vehicle or camper  
24 trailer on the public ways, each motor vehicle, other than a  
26 stock race car, or each camper trailer to be so operated is  
subject to excise tax as follows: A sum equal to 24 mills  
28 on each dollar of the maker's list price for the first or  
current year of model, 17 1/2 mills for the 2nd year, 13 1/2  
30 mills for the 3rd year, 10 mills for the 4th year, 6 1/2  
mills for the 5th year and 4 mills for the 6th and  
32 succeeding years. The minimum tax is \$5 for a motor vehicle  
other than a bicycle with motor attached, \$2.50 for a  
bicycle with motor attached, \$15 for a camper trailer other  
than a tent trailer or truck camper and \$5 for a tent  
trailer or truck camper. The excise tax on a stock race car  
is \$5.

34           (1) On new registrations of automobiles, trucks and  
36 truck tractors, the excise tax payment must be made  
prior to registration and is for a one-year period from  
the date of registration.

38           (2) Vehicles registered under the International  
40 Registration Plan are subject to an excise tax  
determined on a monthly proration basis if their  
42 registration period is less than 12 months.

44           **Sec. 13. 36 MRSA §1482, sub-§2, ¶B**, as amended by PL 1991, c.  
46 846, §16, is further amended to read:

48           B. The excise tax levied in this section on automobiles,  
camper trailers, trucks, truck campers and truck tractors  
is, during the last 4 months of a registration year, 1/2 the  
50 sum named in subsection 1, paragraph C.



2           Sec. 14. 36 MRSA §1752, sub-§3-C, as enacted by PL 1991, c.  
3 780, Pt. CCC, §1, is repealed.

4           Sec. 15. 36 MRSA §1760, sub-§23, as repealed and replaced by  
5 PL 1991, c. 788, §6 and amended by c. 846, §21, is repealed and  
6 the following enacted in its place:

7           23. Certain vehicles purchased by nonresidents. Sales of  
8 the following vehicles purchased by a nonresident and intended to  
9 be driven or transported outside the State immediately upon  
10 delivery by the seller:

11           A. Motor vehicles, except all-terrain vehicles as defined  
12 in Title 12, section 7851 and snowmobiles as defined in  
13 Title 12, section 7821;

14           B. Semitrailers;

15           C. Aircraft;

16           D. Truck bodies and trailers manufactured in the State; and

17           E. Camper trailers, including truck campers.

18           If the vehicles are registered for use in the State within 12  
19 months of the date of purchase, the person seeking registration  
20 is liable for use tax on the basis of the original purchase price.

21           Sec. 16. 36 MRSA §1951-A, sub-§2, as amended by PL 1991, c.  
22 780, Pt. Q, §2 and affected by §4, is further amended to read:

23           2. Estimated payment. Every retailer that had a tax  
24 liability under this Part in excess of \$250,000 for the preceding  
25 calendar year and is required to file a monthly return shall pay  
26 over to the State Tax Assessor by the 24th day of each month an  
27 amount equal to 80% of the retailer's liability under this Part  
28 for the corresponding month in the prior year or 80% of the  
29 retailer's liability under this Part for the actual month.  
30 Payments made pursuant to this subsection must be credited  
31 against tax due with the monthly return. The State Tax Assessor  
32 shall prescribe the voucher required to be filed with the  
33 payment. If the retailer does not file the required voucher, the  
34 amount of the retailer's liability is equal to an amount that is  
35 80% of the retailer's liability under this Part for the  
36 corresponding month in the prior year.

37           When the business of a retailer required to make estimated  
38 payments pursuant to this section is transferred to a new owner,  
39 the successor business shall continue to make estimated payments

2 and has the option of employing the sales made by the predecessor  
3 business during the 12 months preceding the transfer in  
4 determining its own estimated payments during the next 12  
5 months. For purposes of this provision, "successor business"  
6 means a taxpayer that has acquired the organization, trade or  
7 business of a retailer required to make estimated payments  
8 pursuant to this section or that has acquired 50% or more of the  
9 assets thereof.

10 **Sec. 17. 36 MRSA §2013, sub-§1, ¶C,** as amended by PL 1989, c.  
11 533, §13, is further amended to read:

12  
13 C. "Depreciable machinery and equipment" means that part of  
14 the following machinery and equipment for which depreciation  
15 is allowable under the ~~United-States-Internal-Revenue-Code~~  
16 code and repair parts for that machinery and equipment:

17 (1) New or used machinery and equipment for use  
18 directly and primarily in commercial agricultural  
19 production, including self-propelled vehicles, but  
20 excluding motor vehicles as defined in section 1752,  
21 subsection 7, attachments and equipment for the  
22 production of field and orchard crops; new or used  
23 machinery and equipment used for use directly and  
24 primarily in production of milk ~~and--in,~~ animal  
25 husbandry and production of livestock, including  
26 poultry; or

27 (2) New or used watercraft used directly and primarily  
28 for commercial fishing; and nets, traps, cables, tackle  
29 and related equipment necessary to the operation of a  
30 commercial fishing venture, but excluding motor  
31 vehicles as defined in section 1752, subsection 7.

32  
33 **Sec. 18. 36 MRSA §2855, sub-§14,** as enacted by PL 1981, c.  
34 711, §10, is amended to read:

35  
36 **14. Net proceeds.** "Net proceeds" means a mining company's  
37 federal taxable income from the property with respect to a mine  
38 site (computed without allowance for depletion) depletion as  
39 defined in Section 613 of the ~~code~~ code adjusted as follows+.

40  
41 A. The following deductions ~~shall--be~~ are allowed in  
42 addition to those allowed in computing taxable income from  
43 the property under the code:

44  
45 (1) Cost depletion as would be allowed under Section  
46 611 of the code without regard to percentage depletion;  
47  
48

2 (2) Exploration and development costs as defined in  
4 Sections 616 and 617 of the code. Exploration and  
6 development costs incurred prior to the commencement of  
8 mining shall must be recovered proportionately over the  
10 life of the mine in the same manner as that provided in  
12 Section 611 of the code with respect to cost  
14 depletion. Exploration and development costs incurred  
16 after the commencement of mining shall must be  
18 recovered in the year incurred;

20 (3) Net operating loss deductions as defined in  
22 Section 172 of the code, but not including the  
24 exclusions under paragraph B; and

26 (4) Reasonable accruals for all reclamation,  
28 restoration and shut-down costs required by state or  
30 federal laws, regulations or permits. These accruals  
shall must be made on a proportionate basis over the  
accrual period.

B. The following may not be allowed as deductions:

22 (1) Property taxes paid which that are allowed as a  
24 credit against the tax provided by this chapter;

26 (2) The tax provided by this chapter; and

28 (3) Percentage depletion as allowed under Section 613  
30 of the code.

32 **Sec. 19. 36 MRSAs §5160**, as repealed and replaced by PL 1985,  
c. 783, §28, is amended to read:

34 **§5160. Imposition of tax**

36 The tax is imposed, at the rates provided by section 5111  
38 for resident individuals, upon the taxable income of estates and  
~~trust~~ trusts. The tax shall must be paid by the fiduciary.

40 **Sec. 20. 36 MRSAs §5215, sub-§1**, as enacted by PL 1977, c. 722,  
is amended to read:

42 1. **Credit allowed.** A taxpayer, other than a public  
44 utility, as defined by Title 35 35-A, section 15 102, shall ~~be~~ is  
46 allowed a credit to be computed as hereinafter provided against  
the tax imposed by this Part, subject to the limitations  
48 contained in subsection 3. The amount of the credit shall ~~equal~~  
equals the qualified federal credit, as defined in subsection 2,  
for taxable years beginning on or after January 1, 1979.

50

2           **Sec. 21. 36 MRSA §5253, sub-§1**, as amended by PL 1991, c. 9,  
Pt. E, §25 and affected by §26, is further amended to read:

4           **1. General.** Every person required to deduct and withhold  
6 tax under this Part shall, for each calendar quarter, on or  
before the 21st day of the month following the close of the  
8 calendar quarter or such other reporting period as the State Tax  
Assessor may require, file a withholding return and remit payment  
10 as prescribed by the State Tax Assessor. ~~Whenever, for federal~~  
~~income tax purposes under the Code, Section 6302 and regulations~~  
12 ~~adopted to the Code, an employer is required to deposit~~  
~~withholding taxes on an 8th monthly period, the employer shall~~  
14 ~~pay over the amount required to be withheld by this Part to the~~  
State Tax Assessor ~~within 3 days of the last day of each month~~  
~~for which the amount equals or exceeds \$3,000 or within 3 days of~~  
16 ~~the end of any other 8th monthly period for which the amount~~  
~~required to be withheld by this Part but not yet paid over during~~  
18 ~~the month equals or exceeds \$3,000. All other persons shall pay~~  
~~over to the State Tax Assessor taxes required to be withheld by~~  
20 ~~this Part at the time they are required to file a withholding~~  
return. The State Tax Assessor shall prescribe the voucher  
22 required to be filed with the payment payments.

24           **Sec. 22. 36 MRSA §6251, sub-§1**, as amended by PL 1989, c. 713,  
§2 and c. 875, Pt. E, §50, is repealed and the following enacted  
26 in its place:

28           **1. Filing claim.** Subject to section 6252, an individual or  
2 or more individuals jointly may elect to defer the property  
30 taxes on their homestead by filing a claim for deferral with the  
municipal assessor after January 1st but no later than April 1st  
32 of the first year in which deferral is claimed if:

34           A. The individual or each individual, in the case of 2 or  
3 more individuals filing a claim jointly, is 65 years of age  
36 or older on April 1st of the year in which the claim is  
filed; and

38           B. The individual or, in the case of 2 or more individuals  
40 filing a claim jointly, all the individuals together have  
household income, as defined in section 6201, subsection 7,  
42 of less than \$32,000 for the calendar year immediately  
preceding the calendar year in which the claim is filed.

44           The municipal assessor shall forward each claim filed under this  
46 subsection to the bureau within 30 days of receipt and the bureau  
shall determine if the property is eligible for deferral.

48           Claims from new applicants may not be filed pursuant to this  
50 chapter prior to January 1, 1994. For purposes of this section,

2 "new applicants" means any person or persons that have not filed  
3 claims prior to April 1, 1991.

4 **Emergency clause.** In view of the emergency cited in the  
5 preamble, this Act takes effect when approved.  
6

8 **STATEMENT OF FACT**

10 This bill makes the following technical corrections,  
11 clarifications and minor substantive changes to various laws  
12 concerning taxation.

14 1. It reconciles conflicting versions of the Maine Revised  
15 Statutes, Title 36, section 151.

16 2. It clarifies that municipal property tax debts are not  
17 taken into consideration by the State Tax Assessor when taking  
18 action against state-issued licenses or certificates of authority  
19 pursuant to Title 36, section 175.  
20

22 3. It provides that a tax lien arises at the time the tax  
23 is assessed and increases the period of time during which a tax  
24 lien stays in effect before it must be renewed.

26 4. It provides that redemption of personal property sold by  
27 the assessor pursuant to Title 36, section 176-A may be redeemed  
28 only prior to the sale, and makes the postsale provisions of  
29 section 176-A, subsection 9, paragraph B consistent with the  
30 presale provisions of section 176-A, subsection 9, paragraph A in  
31 providing that the State can recover the expenses it incurs in  
32 conducting the sale.

34 5. It provides that the statute of limitations for  
35 collecting taxes by levy is stayed during the pendency of a  
36 payment plan between a taxpayer and the assessor.

38 6. It adds language clarifying the definition of persons  
39 subject to tax penalties pursuant to Title 36, section 187-B.  
40

42 7. It clarifies a reference to municipal tax assessors in  
43 Title 36, section 191, subsection 2, paragraph F.

44 8. It updates a reference to the State Tax Assessor in  
45 Title 36, section 208 and provides that notice of proposed  
46 property valuations be provided annually by the assessor to  
47 municipalities.  
48

50 9. It reconciles conflicting versions of Title 36, section  
51 653, subsection 1, paragraph E.

- 2           10. It makes Title 36, chapter 111 consistent with Public  
4 Law 1991, chapter 788, which established the requirement for  
registration of truck campers.
- 6           11. It repeals Title 36, section 1752, subsection 3-C.
- 8           12. It reconciles conflicting versions of Title 36, section  
10 1760, subsection 23.
- 12           13. It provides that successors to retailers required to  
14 make estimated monthly sales tax payments must continue to make  
estimated payments.
- 16           14. It clarifies that machinery and equipment for use in  
18 the production of milk, animal husbandry and production of  
livestock must be directly and primarily used for such purposes  
in order to qualify for a sales tax refund pursuant to Title 36,  
section 2013.
- 20           15. It makes a technical correction to Title 36, section  
22 2855, subsection 14.
- 24           16. It makes a technical correction to Title 36, section  
26 5160.
- 28           17. It updates a statutory reference related to public  
utilities contained in Title 36, section 5215.
- 30           18. It amends Title 36, section 5253 to reflect a change in  
32 federal regulations related to reporting and payment of  
withholding taxes.
- 34           19. It codifies language from Public Law 1991, chapter 591,  
36 Part DD, section 2 related to claims filed pursuant to Title 36,  
chapter 908.