## 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)



# 116th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1993

Legislative Document

No. 1174

H.P. 865

House of Representatives, April 5, 1993

An Act to Change the Date County Taxes Are Due.

Reference to the Committee on Taxation suggested and ordered printed.

JOSEPH W. MAYO, Clerk

Presented by Representative VIGUE of Winslow. Cosponsored by Representatives: BARTH of Bethel, JALBERT of Lisbon.

Вe	it	enacted	bv t	the	People	of the	State of	of Maine	as follows:

Sec. 1. 36 MRSA §891 is amended to read:

.

### §891. Collection of delinquent state and county taxes

When the time for the payment of a state or county tax has expired and it is unpaid, the Treasurer of State or of the county treasurer shall give notice thereof to the treasurer of any delinquent municipality, and unless such the state tax shall-be is paid within 60 days or the county tax is paid within 30 days, the Treasurer of State or of the county treasurer may issue his a warrant to the sheriff of the county, returnable in 90 days, requiring him the sheriff to levy by distress and sale upon the real and personal property of any of the inhabitants of the municipality. The sheriff or his a deputy shall execute such warrants, observing the regulations—provided provisions for satisfying warrants against delinquent collectors prescribed by sections 803, 896 and 897.

Sec. 2. 36 MRSA  $\S892$ -A, first  $\P$ , as amended by PL 1989, c. 104, Pt. C,  $\S\S8$  and 10, is further amended to read:

Interest shall-aeefue <u>accrues</u> on all unpaid balances of the county tax that are then due, beginning on the 60th 30th day after the date for payment set by the county commissioners under Title 30-A, section 706. County taxes, not paid prior to the 60th 30th day after the date for payment, are delinquent.

### STATEMENT OF FACT

The purpose of this bill is to minimize the use of tax anticipation notes by changing the time during which county taxes become delinquent from 60 days to 30 days.