

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 86

S.P. 57

In Senate, January 17, 1995

**An Act to Increase the Fee Amount that an Unorganized Territory is
Allowed to Retain as an Agent of the State Collecting Excise Taxes.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "May M. Ross".

MAY M. ROSS
Secretary of the Senate

Presented by Senator MICHAUD of Penobscot.

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

Sec. 1. 36 MRSA §1487, sub-§2, as amended by PL 1993, c. 557, §1, is further amended to read:

2. **State Tax Assessor.** In the unorganized territory, the State Tax Assessor shall appoint agents to collect the excise tax. Agents, including municipalities designated as agents, are allowed a fee of \$2 ~~\$4~~ for each tax receipt issued, ~~except that municipalities designated as agents are allowed a fee of \$4 for each tax receipt issued.~~ Agents shall deposit the remainder 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 that is equal to the receipts for that period from each county. Those payments must be made at the same time as payments under section 1606. County receipts under this section must be deposited in the county's unorganized territory fund.

STATEMENT OF FACT

This bill increases the amount of the fee that tax agents in the unorganized territories may retain for each excise tax receipt issued from \$2 to \$4.