

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 1106

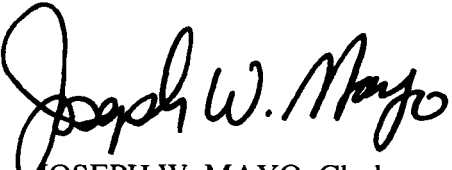
H.P. 789

House of Representatives, March 30, 1995

**Resolve, Authorizing Reimbursement of an Overpayment of Income
Taxes.**

(EMERGENCY)

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative BAILEY of Township 27.
Cosponsored by Representatives: BUNKER of Kossuth Township, DRISCOLL of Calais,
Senator: CASSIDY of Washington.

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

4
6 **Whereas,** Raymond and Kathryn Savage of Calais were entitled
to a refund of income taxes in the amount of \$1,703 over the
years 1985 to 1987; and

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10 **Whereas,** the Bureau of Taxation has denied the Savages a
refund because their request was not filed within statutory time
frames; and

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14 **Whereas,** the failure of the Savages to file for a refund
within the statutory time frames was through no fault of the
Savages; and

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18 **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, be it

22
24 **Sec. 1. Payment by Bureau of Taxation. Resolved:** That Raymond
and Kathryn Savage of Calais be paid the amount of the income tax
refunds that they would have received for tax years 1985 to 1987
if their request had been received in a timely manner. The
Bureau of Taxation shall compute the amount owed and pay the
Savages within 30 days after the effective date of this resolve.

30 **Emergency clause.** In view of the emergency cited in the
preamble, this resolve takes effect when approved.

32
34 **STATEMENT OF FACT**

36 This resolve requires the refund of income taxes overpaid by
Raymond and Kathryn Savage of Calais for tax years 1985 to 1987.