

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 195

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H.P. 153

House of Representatives, January 16, 1997

**An Act to Increase the Time before Which the Statute of Limitations  
Bars a Person from Collecting an Overpayment of Tax.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative CAMERON of Rumford.

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

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3  
4 Sec. 1. 36 MRSA §5278, sub-§§1 and 2, as enacted by P&SL 1969,  
c. 154, §F, are amended to read:

6 1. **General.** A claim for credit or refund of an overpayment  
7 of any tax imposed by this Part shall must be filed by the  
8 taxpayer within ~~3~~ 7 years from the time the return was filed or 2  
9 years from the time the tax was paid, whichever ~~of such periods~~  
10 expires ~~the~~ later; or, if no return was filed by the taxpayer,  
11 within 2 years from the time the tax was paid. No credit or  
12 refund shall may be allowed or made after the expiration of the  
13 period of limitation prescribed in this subsection for the filing  
14 of a claim for credit or refund, unless a claim for credit or  
15 refund is filed by the taxpayer within such period.

16 2. **Limit on amount of claim or refund.** If the claim is  
17 filed by the taxpayer during the ~~3-year~~ period prescribed in  
18 subsection 1, the amount of the credit or refund shall may not  
19 exceed the portion of the tax paid within the ~~3~~ 7 years  
20 immediately preceding the filing of the claim plus the period of  
21 any extension of time for filing the return. If the claim is not  
22 filed within ~~such 3-year~~ the 7-year period, but is filed within  
23 the 2-year period, the amount of the credit or refund shall may  
24 not exceed the portion of the tax paid during the 2 years  
25 immediately preceding the filing of the claim. If no claim is  
26 filed, the credit or refund shall may not exceed the amount which  
27 that would otherwise be allowable under ~~either of the preceding~~  
28 ~~sentences, as the case may be,~~ this subsection if a claim was  
29 filed on the date the credit or refund is allowed.

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33  
34 **SUMMARY**

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36 This bill increases the time period for filing a claim for a  
tax overpayment from 3 years to 7 years.