

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST SPECIAL SESSION-1997

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Legislative Document

No. 1803

S.P. 606

In Senate, April 15, 1997

**An Act to Encourage the Payment of Delinquent Taxes.**

(AFTER DEADLINE)

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Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator DAGGETT of Kennebec.  
Cosponsored by Senator CAREY of Kennebec, Representatives: CHIZMAR of Lisbon,  
GAGNE of Buckfield.

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

**Sec. 1. 5 MRSA §130, 3rd ¶**, as amended by PL 1991, c. 622, Pt. C, is further amended to read:

Any person who makes payment of an amount due to any state department, agency, board, commission, authority or other state entity by means of a check is liable, if the check is returned unpaid by a bank on which it is drawn because of insufficient funds, for a penalty of \$20, which must be reported and paid to the Treasurer of State as undedicated revenue to the General Fund. If the check is in payment of taxes, the penalty is \$20 or 12% of the amount of the check, whichever is greater. The penalty provided by this section is in addition to any other penalties provided by law.

**SUMMARY**

This bill provides that when a check payable to the State for taxes is returned due to insufficient funds, the person who wrote the check shall pay a penalty of \$20 or 12% of the amount of the check, whichever is greater.