MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 934

H.P. 678

House of Representatives, February 2, 1999

An Act to Prohibit Tax Revenues from Being Diverted from the Unorganized Territories.

Reference to the Committee on Taxation suggested and ordered printed.

OSEPH W. MAYO, Clerk

Presented by Representative JOY of Crystal. Cosponsored by Representatives: CAMPBELL of Holden, CARR of Lincoln, CROSS of Dover-Foxcroft, JODREY of Bethel, MENDROS of Lewiston, PINKHAM of Lamoine, STEDMAN of Hartland, WHEELER of Bridgewater.

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

Sec. 1. 30-A MRSA §7504 is enacted to read:

§7504. Tax revenue from unorganised territories

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Notwithstanding any other provision of law, tax revenues from property within unorganized territories must be used only for unorganized territories, except that, upon request of the Legislature and approval of 2/3 of the registered voters in all unorganized territories, a specific sum may be used for other purposes.

Sec. 2. 36 MRSA §1606, as amended by PL 1989, c. 373, §1, is further amended to read:

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§1606. Property taxes credited on assessments; quarterly payments for unorganised territory services and annually for county taxes

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Notwithstanding any other statute to the contrary, the gross amount of property taxes assessed upon real and personal property in the unorganized territory through the State Tax Assessor for the benefit of any special fund or political subdivision of the State may be credited on the books of the State to the special fund or to the proper fiscal officer of the political subdivision. The Treasurer of State shall pay to that fiscal officer the amount of the tax so assessed, in equal quarterly amounts for unorganized territory services, on or before the last day of July, October, January and April and an annual installment for county taxes on or before October 15th following the date of the assessment. The amount of the assessment is appropriated for the purposes of this section. Upon collection by the State Tax Assessor, such taxes shall must be deposited in the Unorganized Territory Education and Services Fund. All abatements of such taxes shall must be charged against the Unorganized Territory Education and Services Fund and all interest and supplemental assessments shall must be paid into the Unorganized Territory Education and Services Fund; and neither may be charged against or credited to the special fund or political subdivision on account of which the tax was levied. Any-excess-of-supplemental assessments-ever-abatements-accruing-to-the-Unorganized-Territory Education-and-Services-Fund-shall-be-considered-as-reimbursement to--the--Unorganised-Territory--Education--and--Services--Fund--for administrative -- expenses -- connected -- with -- the -- assessment -- of -- those intent of the Legislature is to permit administration of all real and personal property taxes in the unorganized territory through the Unorganized Territory Education and Services Fund as a matter of convenience and economy.

SUMMARY

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This bill prohibits property tax revenues from unorganized territories from being diverted to other uses without request of the Legislature and approval of 2/3 of the voters in the unorganized territories.