

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 325

S.P. 99

In Senate, January 30, 2001

**An Act to Enhance Collectibility of the Penalty for Failure to File the  
Municipal Valuation Tax Return.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator MILLS of Somerset.

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

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**Sec. 1. 36 MRSA §383, sub-§4**, as enacted by PL 1999, c. 487, §1, is amended to read:

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**4. Penalty for late filing.** If the complete return and lists required by this section are not filed on time, the State Tax Assessor shall impose a penalty to be deducted from any state reimbursement due to the municipality or primary assessing area ~~under-section-578~~. For a municipality or primary assessing area with a population of 2,000 or less, the penalty is \$50 for the first late day plus \$10 for each late day thereafter. For a municipality or primary assessing area with a population of more than 2,000, the penalty is \$100 for the first late day plus \$20 for each late day thereafter. ~~The penalty may not exceed the total amount of reimbursement due the municipality or primary assessing area under section 578.~~

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**SUMMARY**

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This bill provides that the penalty for filing a municipal valuation return late may be deducted from any state reimbursement due the municipality or primary assessing area.