

MAINE STATE LEGISLATURE

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L.D. 305

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DATE: 5-1-03

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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
121ST LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 248, L.D. 305, Bill, "An Act To Amend the Lien Procedures for Time-share Estates"

Amend the bill by striking out everything after the enacting clause and before the summary and inserting in its place the following:

Sec. 1. 33 MRSA §593, sub-§5, as amended by PL 1991, c. 197, §2, is further amended to read:

5. Escrow account. If the managing entity collects money for taxes, it shall maintain an escrow account with a financial institution licensed by the State, and deposit any money collected or received for taxes in the escrow account within 10 days after collection or receipt. The escrow account must be established in the names of both the managing entity and the municipality in which the time-share estates are located. No withdrawal may be made from the escrow account without the written agreement of the municipality.

Prior to the delinquency date established by the municipality in which the time-share estates are located, the managing entity shall pay to the municipal tax collector all money deposited in the escrow account for the purpose of tax payment. If the amount paid from the escrow account is not sufficient to discharge all taxes and tax-related costs, due and owing, the managing entity shall either pay the difference and place a lien on those

COMMITTEE AMENDMENT

COMMITTEE AMENDMENT "A" to H.P. 248, L.D. 305

2 time-share estates whose owners have not contributed to the
escrow account as provided in section 594, ~~or~~ and, if requested
4 by the municipality, provide a list identifying those owners and
their interests, including the periods of ownership, to the
6 municipal tax collector who may then proceed to collect the taxes
on those interests as allowed by law.

8 If the tax collector and treasurer use the lien procedure
described in Title 36, sections 942, 942-A and 943 to collect
10 delinquent taxes on time-share estates, whenever a notice called
for by Title 36, section 942, 942-A or 943 is sent to a
12 time-share estate owner, the tax collector and treasurer shall
give to the managing entity or leave at the managing entity's
14 last and usual place of abode or send to the managing entity by
certified mail, return receipt requested, either a copy of the
16 notice sent to the time-share estate owner or a notice that lists
all time-share estate owners to whom notices have been
18 delivered. For sending the notice or notices to the managing
entity, the tax collector or treasurer is entitled to receive \$5
20 plus all certified mail, return receipt requested fees, plus the
cost of any photocopying.

22 **Sec. 2. Application.** This Act applies to taxes assessed based
24 on the status of property on or after April 1, 2003.'

26 **SUMMARY**

28 This amendment permits a municipality with a time-share tax
30 ordinance to require the managing entity of a time-share project
to pay the property taxes due with respect to the time-share
32 estates that are a part of the project. The municipality may
also opt to enforce the collection of taxes through the standard
34 property tax lien procedure.