

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 1010

S.P. 327

March 6, 2007

**An Act To Ensure That Military Services Members Receive
Deferment of Their Property Tax Obligations**

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 ROSEN of Hancock.
Cosponsored by Representative FISHER of Brewer and
Senators: PLOWMAN of Penobscot, SNOWE-MELLO of Androscoggin, Representatives:
CEBRA of Naples, CLARK of Millinocket, HOTHAM of Dixfield, NASS of Acton.

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

2 **Sec. 1. 36 MRSA §508** is enacted to read:

3 **§508. Protection for military service members**

4 A service member as defined in Title 37-B, section 389-A, subsection 2, paragraph B
5 is not subject to any interest, penalties or enforcement action under this chapter other than
6 that allowed under the federal Servicemembers Civil Relief Act of 2003.

7 **SUMMARY**

8 This bill provides that a municipality may not impose any interest, penalties or
9 enforcement action against military service members who owe property tax except to the
10 extent permitted under the federal Servicemembers Civil Relief Act of 2003, which
11 prohibits a state or local government from taking property of a service member for
12 nonpayment of property taxes and provides for a maximum of 6% interest on unpaid tax
13 obligations.