

MAINE STATE LEGISLATURE

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126th MAINE LEGISLATURE

FIRST REGULAR SESSION-2013

Legislative Document

No. 762

H.P. 513

House of Representatives, February 28, 2013

An Act To Facilitate Collection of Property Taxes on Personal Property

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative CASAVANT of Biddeford.
Cosponsored by Representatives: BEAUDOIN of Biddeford, EVANGELOS of Friendship,
RUSSELL of Portland, Senator: DUTREMBLE of York.

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

2 **Sec. 1. 36 MRSA §706**, as amended by PL 1981, c. 30, §§1 and 2, is further
3 amended by adding after the first paragraph a new paragraph to read:

4 If requested by the assessor or assessors, the chief assessor of a primary assessing
5 area or the State Tax Assessor in the case of the unorganized territory, a person liable to
6 taxation under this Part shall provide any information, including, but not limited to,
7 equipment lists and the quantity, make, model and serial number of listed items,
8 requested by the assessor or assessors, the chief assessor of a primary assessing area or
9 the State Tax Assessor in the case of the unorganized territory to enable the assessor or
10 assessors, the chief assessor of a primary assessing area or the State Tax Assessor in the
11 case of the unorganized territory to establish a lien on personal property pursuant to
12 section 612.

13 **SUMMARY**

14 This bill requires owners of personal property subject to property tax to provide upon
15 request of the person responsible for assessment of taxes the information necessary to
16 establish a lien on the personal property.