

MAINE STATE LEGISLATURE

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127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 279

H.P. 197

House of Representatives, February 5, 2015

**An Act Regarding Payment under the Business Equipment Tax
Reimbursement Program**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative STANLEY of Medway.
Cosponsored by Senator LIBBY of Androscoggin and
Representatives: BEAR of the Houlton Band of Maliseet Indians, CAMPBELL of Orrington,
McCABE of Skowhegan, NADEAU of Winslow, Senator: DILL of Penobscot.

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

2 **Sec. 1. 36 MRSA §6656, sub-§2**, as amended by PL 2009, c. 337, §11, is further
3 amended to read:

4 **2. Pay certified amounts.** The assessor shall pay the certified amounts to each
5 approved applicant that qualifies for the benefit under this chapter by November 1st or
6 within 90 days after receipt of the claim, whichever is later. Interest is not allowed on any
7 payment made to a claimant pursuant to this chapter. If an eligible claimant is delinquent
8 in any taxes owed to a municipality on the date of certification of eligibility, the assessor
9 shall hold any reimbursement due to the claimant under this chapter until the delinquent
10 taxes have been paid or a plan for payment has been entered into by the claimant and the
11 municipality to which delinquent taxes are owed.

12 **SUMMARY**

13 This bill requires that reimbursement for property taxes under the Business
14 Equipment Tax Reimbursement program be held by the State Tax Assessor if the
15 claimant is delinquent in taxes owed to a municipality on the date of certification of
16 eligibility.