

MAINE STATE LEGISLATURE

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EIGHTY-FIFTH LEGISLATURE

Legislative Document

No. 476

S. P. 402

In Senate, Feb. 11, 1931.

Referred to Committee on Taxation and 500 copies ordered printed. Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator Jackson of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND THIRTY-ONE

AN ACT Relating to Collection of Excise Tax.

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

Excise tax may be paid to any tax collector. Section ninety-eight of chapter twelve of the revised statutes is hereby amended by striking out in the first line of said section the word "adjacent"; and by striking out in the second line of said section the words "the city treasurer of any adjacent;" and by striking out in the third and fourth lines of said section the words "persons residing in unorganized places in any county", and inserting in place thereof the words 'residents of other municipalities'; and by striking out the last three words in said section and inserting in place thereof the words 'taxpayer resides,' so that said section as amended shall read as follows:

'Sec. 98. Tax collectors may collect excise tax for other towns. The collector of taxes of any town or city shall receive the excise tax and issue the receipt prescribed therefor under this chapter to residents of other municipalities. Such fees shall be for the use of the town in which such taxpayer resides.'