

# MAINE STATE LEGISLATURE

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DECEMBER SPECIAL SESSION

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E I G H T Y - S I X T H     L E G I S L A T U R E

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**Legislative Document**

**No. 168**

New Draft of H. P. 5—L. D. 20

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H. P. 142

House of Representatives, Dec. 13, 1933.

Read and accepted. Sent up for concurrence.

HARVEY R. PEASE, Clerk.

Presented by Mr. Tupper of Calais.

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S T A T E   O F   M A I N E

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND  
THIRTY-THREE

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**AN ACT** Regulating Interest Charges on Unpaid State and County Taxes.

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

**Sec. 1. R. S., c. 13, § 33, amended.** Section 33 of chapter 13 of the revised statutes is hereby amended to read as follows:

**'Sec. 33. Treasurer of state to issue warrants for state tax annually; interest to run on unpaid taxes.** When a state tax is ordered by the legislature, the treasurer of state shall forthwith send his warrants directed to assessors of each town or other place, requiring them to assess upon the polls and estates of each, its proportion of such state tax for the current year; and shall in like manner send like warrants for the state tax for the succeeding year, forthwith upon the expiration of 1 year from the time such tax is so ordered. The tax for each year shall be separately ordered and apportioned; and the amount of such proportion shall be stated in the warrants. On the 1st day of January, first occurring after any 1st day of December on which taxes are due to the state from cities, towns and plantations, interest at 6% shall begin to run on such unpaid balances as are due to the state. All provisions of law that relate to the collection of taxes by the state shall apply to the collection of the interest due on over-due taxes.'

**Sec. 2. R. S., c. 14, § 6, amended.** Section 6 of chapter 14 of the revised statutes is hereby amended to read as follows:

**'Sec. 6. Collection of county taxes; interest on unpaid county taxes.** All county taxes hereafter assessed shall be collected by the collectors or constables of the several towns and paid by them to the treasurers of their respective towns as other taxes are paid. Said treasurers shall pay such taxes to the county treasurers of their respective counties. **On the 1st day of January, first occurring after the day on which taxes are due to the county from the cities, towns and plantations, interest at 6% shall begin to run on such unpaid balances as are due to the county. All provisions of law that relate to the collection of taxes by the counties shall apply to the collection of the interest due on over-due taxes.'**