

MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

Legislative Document

No. 485

S. P. 437

In Senate, February 12, 1935.

Referred to Committee on Taxation, sent down for concurrence and 1,000 copies ordered printed.

ROYDEN V. BROWN, Secretary.

Presented by Senator Burkett of Knox.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-FIVE

AN ACT Relating to the Disposition of Certain State-collected Revenues.

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

Sec. 1. Disposition of revenue from increased truck licenses. All monies collected under the provisions of chapter 259 of the public laws of 1933, as amended, above the cost of administering the said act, as provision therefor shall be made in any appropriation act or acts, shall be paid into the state treasury to the account of the highway fund.

Sec. 2. Disposition of revenue from certain other taxes. All monies collected under the provisions of the sales tax, the income tax, and the electric utilities franchise tax, shall be paid into the state treasury to the account of the general fund. The treasurer of state shall maintain separate records or accounts, in which the amount of all such taxes collected, and all penalties and interest on the same shall be shown, it being the intent of this act that all such receipts, above the necessary costs of the administration of the said taxes, shall be applied and devoted to the equalization and relief of existing taxation. From time to time, out of the monies collected under the laws enumerated in this section, and as provided in this act, the treasurer of state shall:

(1) Pay the costs of administration and collection of said taxes, as provision therefor shall be made in any appropriation act or acts, in the

same manner as the expenses of other state departments and agencies are now paid.

(2) Set aside such sum as shall by law be authorized and appropriated for the equalization of educational opportunities and costs, the same to be disbursed in accordance with the provisions of such law as may have been, or shall be enacted for this purpose.

(3) Upon the certificate of the state tax commissioner, pay to the treasurers of the several cities and towns, on August 1st and February 1st of each year, their proportionate share of any remainder of such receipts according to the balance thereof as of the preceding June 30 and December 31, respectively, as shown in the accounts to be kept as provided in this act. Provided, however, that the treasurer of state shall, on each successive August 1st and February 1st, ascertain and compute the amounts of state taxes and other state charges then due and unpaid from any town, and shall deduct the total of such taxes and other charges due the state from any apportionment due the said town under this act; and he shall pay to the treasurer of said town only such amount, if any, as is in excess of the amount found to be then due and unpaid to the state.

Sec. 3. Assessment tables. On or before the 1st day of June of each year, the state tax commissioner shall prepare a table setting forth separately for each city and town in the state, the total assessment of the real and personal property therein, as the same shall have been assessed by the assessors thereof as of the preceding October 1st. In preparing this table he shall give effect to any and all increases or decreases of assessment that may have been made by boards of review of assessment, except such increases or decreases as are being contested in any judicial process. On the basis of this table the state tax commissioner shall prepare, and deliver to the treasurer of state on or before July 1st of each year, a certificate showing the proportion which the assessment of real and personal property in each town bears to the total assessment of such property in all of the cities and towns of the state.

Sec. 4. Apportionment table may be corrected. Whenever, as a result of judicial proceedings, the total assessment of real and personal property in any town for any year shall be increased above or decreased below the total assessment for such town as set down in the state tax commissioner's apportionment table for that year, he shall, in preparing the certificate of apportionment for the next ensuing year, make such change and adjustment in the ratios of assessment as may be necessary so as to allot to each town that share of the monies to be allotted and distributed to which it

would be entitled upon the basis of its assessed valuation of property as finally determined.

Sec. 5. Receipts to be paid into treasury. All monies received by the treasurers of cities and towns under this act shall be by them paid into the treasury of their respective city or town, to be used and applied, as appropriated, for general local purposes.