

MAINE STATE LEGISLATURE

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

Legislative Document

No. 147

H. P. 493

House of Representatives, January 26, 1939.

Referred to Committee on Judiciary. Sent up for concurrence and 500 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Cowan of Portland.

S T A T E O F M A I N E

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-NINE

AN ACT Relative to Liability of Collectors of Taxes.

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

R. S., c. 14, § 23, amended. Section 23 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 23. Former collectors to complete collections. When new constables or collectors are chosen and sworn before the former officers have perfected their collections, the latter shall complete the same, as if others had not been chosen and sworn; but the liability of a collector to the town for uncollected personal and poll taxes shall cease at the expiration of his term of office in such cases as said collector has made a diligent effort to collect. Said uncollected taxes shall be committed to his successor in office, together with the current commitment, and at the same rate of commission for collection as for the current commitment; provided, nevertheless, that no collector shall receive a higher rate of commission by reason of his failure to collect taxes on an earlier commitment.'