## MAINE STATE LEGISLATURE

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## EIGHTY-NINTH LEGISLATURE

## Legislative Document

No. 836

H. P. 1730 House of Representatives, February 14, 1939.
Referred to Committee on Taxation. Sent up for concurrence and 500 copies ordered printed.

HARVEY R. PEASE, Clerk.

.. Presented by Mr. Cowan of Portland.

## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-NINE

AN ACT Relating to Payment of Taxes in Installments.

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

- **R. S., c. 14, additional.** Chapter 14 of the revised statutes is hereby amended by adding thereto a new section to be numbered section 65-B, and to read as follows:
- 'Sec. 65-B. Taxes may be paid in installments. Towns at any properly called meeting may authorize their collectors or treasurers to accept payments of taxes in bi-monthly installments, in quarterly installments, or in semi-annual installments, and give valid receipts for each installment so accepted. Any excess paid in over the amount finally assessed shall be repaid to the tax payer at the end of the year.'