

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

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. 981**

---

---

H. P. 1808

House of Representatives, February 23, 1939.

Reported by Mr. Donahue from Committee on Legal Affairs and laid on table to be printed under Joint Rules.

HARVEY R. PEASE, Clerk.

---

---

S T A T E   O F   M A I N E

---

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
THIRTY-NINE

---

**AN ACT** Relating to Set-offs Against Taxes.

---

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

**Sec. 1. R. S., c. 14, Amended.** Chapter 14 of the revised statutes is hereby amended by adding a new section thereto to be numbered 21-A and to read as follows:

‘**Sec. 21-A. Municipal officers required to set off certain monies against unpaid taxes.** Subject to the approval of such officers of the city or town as are legally qualified to draw warrants directed to the treasurer or other disbursing officer for the disbursement of the funds of the city or town, the treasurer or any disbursing officer of any city or town may, and if so requested by the collector shall, withhold payment of any money then due and payable to any person or legal entity whose taxes are then due and wholly or partially unpaid, to an amount not in excess of the unpaid taxes together with any interest and costs. The sum withheld shall be paid to the collector, who shall, if required, give a receipt in writing therefor to the officer paying and to the person or entity taxed. The collector’s rights under this section shall not be affected by any assignment or trustee process made or instituted after the effective date of this act.’

**Sec. 2. R. S., c. 96, § 77, amended.** Section 77 of chapter 96 of the revised statutes is hereby amended to read as follows:

**'Sec. 77. What demands may be set off.** A demand originally payable to the defendant in his own right, founded on a judgment, or contract express or implied, for the price of real or personal estate sold, for money paid, or had and received, for services done, for a liquidated sum, or for one ascertainable by calculation, may be set off. **A city or town, in an action by a delinquent taxpayer, may set off any unpaid taxes against any properly authorized payment to which the taxpayer is entitled, provided that prior to trial the amount shall have been paid to the tax collector and a receipt in writing shall have been given to the person taxed, as prescribed in section 21-A of chapter 13.'**