

MAINE STATE LEGISLATURE

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

Legislative Document

No. 108

H. P. 298

House of Representatives, January 21, 1941.

Referred to Committee on Federal Relations and sent up for concurrence.
500 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Miss Clough of Bangor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-ONE

**RESOLVE, Abating Improperly Assessed Unemployment Compensation
Taxes of A. J. Stevens.**

A. J. Stevens, certain taxes abated. Resolved: That the state unemployment compensation taxes assessed against Arthur J. Stevens of Bangor, doing business under the name and style of "Dillingham's", for the years 1938, 1939, and 1940 be, and hereby are, abated.

STATEMENT OF FACTS

During the year of 1937, A. J. Stevens was liable under the law to a tax under the state unemployment compensation law. Neither he nor the authorities were aware of this fact. During the years 1938, 1939, and 1940 he was not liable to such a tax. During 1940, he discovered that he was liable for the 1937 tax. The law requires an application for change in status, once liability occurs. Technically the same tax is due for the following 3 years, although he could not apply for a change in the status until he knew he was in it. The tax for 1937 has been paid.