

MAINE STATE LEGISLATURE

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

Legislative Document

No. 30

H. P. 39

House of Representatives, January 14, 1947.

Referred to Committee on **Taxation**. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Burton of Milo.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

AN ACT Relating to the Abatement of Taxes.

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

Sec. 1. R. S., c. 14, § 72, amended. The 1st paragraph of section 72 of chapter 14 of the revised statutes, as amended by section 2 of chapter 41 of the public laws of 1945, is hereby further amended to read as follows:

'The state tax assessor may, **subject to the approval of the governor and council**, within 3 years from the assessment, if justice requires, make an abatement of any state, county or forestry district taxes. A list of such abatements and the amounts of the same shall be transmitted by the said state tax assessor to the state controller, and such amount or amounts shall be deducted from such taxes.'

Sec. 2. R. S., c. 14, § 73, amended. Section 73 of chapter 14 of the revised statutes, as amended by section 3 of chapter 41 of the public laws of 1945, is hereby further amended to read as follows:

'**Sec. 73. May abate tax when property has been doubly taxed.** Whenever it appears to the state tax assessor that any parcel of property in the state has been doubly taxed in any year, and it appears by the records that a moiety of such tax has been paid, the state tax assessor may, **subject to the approval of the governor and council**, abate the balance remaining unpaid, and said tax or taxes shall be canceled upon the books of the state.'