

MAINE STATE LEGISLATURE

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

Legislative Document

No. 682

H. P. 1302

House of Representatives, February 11, 1949.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Campbell of Augusta.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

AN ACT to Provide Reciprocal Comity for the Collection of Taxes.

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

R. S., c. 14, §§ 53-A-53-B, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto 2 new sections to be numbered 53-A and 53-B, to read as follows:

'Collection of State Taxes

Sec. 53-A. Liability for taxes recognized by courts. The courts of this state shall recognize and enforce liabilities for taxes lawfully imposed by other states which extend a like comity to this state.

Sec. 53-B. Attorney general to sue. The attorney general of this state is hereby empowered to bring suits in the courts of other states, in the name of this state or any of its tax collecting agencies to collect taxes legally due this state or its said agencies. The officials of other states which extend a like comity to this state are empowered to sue for the collection of such taxes in the courts of this state. A certificate by the secretary of state, under the great seal of the state, that such officers have authority to collect the tax shall be conclusive evidence of such authority.'