

MAINE STATE LEGISLATURE

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

Legislative Document

No. 134

H. P. 152

House of Representatives, January 27, 1953

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

HARVEY R. PEASE, Clerk

Presented by Mr. Albee of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE

**AN ACT to Provide a Credit Against the Sales Tax when the Price is
not paid.**

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

R. S., c. 14-A, § 12, amended. Section 12 of chapter 14-A of the revised statutes, as enacted by section 1 of chapter 150 of the public laws of 1951, is hereby amended by adding after the 6th sentence thereof a new sentence to read as follows :

'The tax paid on sales represented by accounts found to be worthless and actually charged off, may be credited upon the tax due on subsequent report, but if any such accounts are thereafter collected by the retailer, a tax shall be paid upon the amounts so collected.'