

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
96th LEGISLATURE

COMMITTEE AMENDMENT "A" to S. P. 116, L. D. 319, Bill "An Act Amending the Sales and Use Tax Law as Respects Registration and Other Matters."

Amend said Bill by inserting therein a new section, to be numbered 'Sec. 5-A', to read as follows:

"Sec. 5-A. R. S., c. 14-A, §14, amended. The 1st sentence of section 14 of chapter 14-A of the revised statutes, as enacted by section 1 of chapter 250 of the public laws of 1951, is hereby amended to read as follows:

'The taxes and interest and penalties imposed by this chapter, from the time the same shall be due, shall be a personal debt of the retailer or user to the state of Maine, recoverable in any court of competent jurisdiction in an action at law in the name of the state of Maine, and shall have preference in any distribution of the assets of the taxpayer, whether in bankruptcy, insolvency or otherwise.'

Further amend said Bill by striking out, in the 4th line from the end of section 6 thereof, the underlined figure and word "1 year" and inserting in place thereof the underlined figure and word "2 years"

Further amend said Bill by striking out the first subsections I, II and III in section 11 and inserting in place thereof the following underlined subsections:

'I. Has omitted to register within 15 days after the assessor shall have made demand as provided by section 25, or
II. Has omitted to file with the assessor any overdue report within 15 days after the assessor shall have made demand therefor as provided by section 25, or shall have knowingly filed a false report, or
III. Has omitted to pay any tax required of him by this chapter when the same shall be shown to be due on a report filed by the taxpayer, or admitted to be due by the taxpayer, or shall have been determined to be due and such determination shall have become final under the provisions of this chapter.'

Further amend said Bill by striking out the 6th line of section 13 and inserting in place thereof the following line: '~~applicable statute, shall~~ chapter of the revised statutes may be punished by a fine'

Reported by the Committee on Taxation.

Read and adopted in the Senate March 4, 1953.

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(Filing No. 74)