

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. 683

S. P. 259

In Senate, February 12, 1953.

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

CHESTER T. WINSLOW, Secretary.

Presented by Senator Chase of Cumberland by request.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE

AN ACT Relating to Taxation of Insurance Companies.

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

R. S., c. 14, § 141, amended. Section 141 of chapter 14 of the revised statutes, as amended, is hereby further amended by adding at the end thereof a new paragraph to read as follows:

‘When the state tax assessor shall have omitted to make an annual assessment of a tax or any part thereof at the time hereinbefore specified, he may make a supplemental assessment thereof and include such supplemental assessment as a part of any annual assessment made not more than 5 years after the time of such omission. Such tax shall be due on or before the 1st day of May following such supplemental assessment, and failure to pay the same shall subject the company, agent, attorney or other representative to the penalty provided in the preceding paragraph.’