

MAINE STATE LEGISLATURE

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

Legislative Document

No. 585

H. P. 522

House of Representatives, February 9, 1955

Referred to the Committee on Claims, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Sanborn of Baldwin.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

RESOLVE, in Favor of West Shore Hotel Company.

West Shore Hotel Company; repayment of sales tax erroneously paid. Resolved: That there be, and hereby is, appropriated from the unappropriated surplus of the general fund in favor of West Shore Hotel Company, a Rhode Island corporation with a place of business in Sebago, County of Cumberland, State of Maine, \$913.10 plus interest thereon from November 1, 1952, to be paid to said West Shore Hotel Company as a refund of such amount erroneously paid by it to the State as a sales tax in October, 1952.

STATEMENT OF FACTS

In October, 1952, West Shore Hotel Co. paid to the State of Maine \$913.10, such sum being 2% of the revenue received from the rental of rooms in the West Shore Hotel during the 1952 season. The sales tax does not tax revenue from room rentals and the \$913.10 paid by the West Shore Hotel Company was an erroneous payment under the mistaken supposition that the sales tax did apply to revenue from the rental of rooms.

At the time of payment in 1952 the period of limitations for refunds was 3 years. Chapter 12, Sec. 6 of the Public Laws of 1953 reduced the period of limitations from 3 to 2 years. The 2 year period of limitations should not apply to erroneous payments made prior to its enactment and therefore the \$913.10 plus interest at 6% since November 1, 1952 should be refunded to West Shore Hotel Co.