

MAINE STATE LEGISLATURE

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NINETY - EIGHTH LEGISLATURE

Legislative Document

No. 681

H. P. 488

House of Representatives, February 12, 1957.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Brown of Ellsworth.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-SEVEN

AN ACT Relating to Deficiency Assessments Under the Sales and Use Tax Law.

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

R. S., c. 17, § 20, amended. Section 20 of chapter 17 of the Revised Statutes is hereby amended to read as follows:

'**Sec. 20. Deficiency assessment.** After a report is filed under the provisions of this chapter, the Assessor shall cause the same to be examined, and may make such further audits or investigations as he may deem necessary and if therefrom he shall determine that there is a deficiency with respect to the payment of any tax due under this chapter, he shall assess the ~~additional~~ taxes and interest due the State, give notice of such assessment to the person liable, and make demand upon him for payment but no such ~~additional~~ assessment can be made after 2 years.'