

MAINE STATE LEGISLATURE

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

Legislative Document

No. 682

H. P. 489

House of Representatives, February 12, 1957.

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

HARVEY R. PEASE, Clerk

Presented by Mr. Cyr of Augusta.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-SEVEN

AN ACT Relating to Certificates under Sales Tax Law for Dissolution of Corporations.

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

R. S., c. 17, § 31, amended. Section 31 of chapter 17 of the Revised Statutes is hereby amended to read as follows:

'Sec. 31. Dissolution of corporations prohibited until tax is paid. No corporation organized under any law of this State shall be dissolved by the action of the stockholders or by the decree of any court until all taxes and interest and penalties imposed upon said corporation in accordance with the provisions of this chapter have been fully paid **or the Assessor finds that there are no funds from which payment can be made.** No certificate of dissolution shall be issued by the Secretary of State and no decree of dissolution shall be signed by any court, as the case may be, without a certificate of the Assessor evidencing the payment by the corporation to be dissolved of all taxes, interest and penalties imposed in accordance with the provisions of this chapter, **or evidencing a finding that there are no funds from which payment can be made.'**