

# MAINE STATE LEGISLATURE

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## NINETY - NINTH LEGISLATURE

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### Legislative Document

No. 424

S. P. 181

In Senate, February 4, 1959

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

CHESTER T. WINSLOW, Secretary.

Presented by Senator Wyman of Washington.

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### STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-NINE

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#### AN ACT Relating to Refunds of Sales Tax.

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

**R. S., c. 17, § 18, amended.** Section 18 of chapter 17 of the Revised Statutes is amended to read as follows:

**'Sec. 18. Overpayment; refunds.** Upon **written** application by the taxpayer, if the **Tax** Assessor determines that any tax, interest or penalty has been paid more than once, or has been erroneously or illegally collected or computed, the **Tax** Assessor shall certify to the State Controller the amount collected in excess of what was legally due, from whom it was collected or by whom paid, and the same shall be credited by the **Tax** Assessor on any taxes then due from the retailer under this chapter, and the balance shall be refunded to the retailer or user, or his successors, administrators, executors or assigns, but no such credit or refund shall be allowed after 2 years from the date of overpayment. The **Tax** Assessor shall also have the right to cancel or abate any tax which has been illegally levied. ~~But nothing herein~~ **Nothing** shall authorize the taxpayer, or anyone in his behalf, to apply for a refund of any amount assessed when the assessment has become final as ~~hereinafter~~ **provided in section 32.**

**Any taxpayer dissatisfied with the decision of the Tax Assessor, upon a written request for refund filed under this section, may request reconsideration and appeal therefrom to the Superior Court in the same manner and under the same conditions as in the case of assessments made under this chapter. The decision of the Tax Assessor upon such written request for refund shall become final as to law and fact in the same manner and under the same conditions as in the case of assessments made under this chapter.'**