

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

Ninety-eighth Legislature

OF THE

# STATE OF MAINE

Published by the Director of Legislative Research in accordance with subsection VI of section 27 of chapter 10 of the Revised Statutes of 1954.

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PUBLIC LAWS  
OF THE  
STATE OF MAINE

As Passed by the Ninety-eighth Legislature

1957

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'A. In the bonds or other interest bearing obligations of any Federal Land Bank or Joint Stock Land Bank organized under any Act of Congress enacted prior to the 4th day of April, 1923 bonds, including consolidated bonds, issued by Federal Land Banks, the debentures, including consolidated debentures, issued by the Federal Intermediate Credit Banks, and the debentures, including consolidated debentures, issued by the Banks for Cooperatives organized under the laws of the United States.'

Effective August 28, 1957

## Chapter 79

### AN ACT Relating to Giving of Notice under Sales and Use Tax Law.

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

R. S., c. 17, § 28, amended. Section 28 of chapter 17 of the Revised Statutes is hereby amended to read as follows:

'Sec. 28. Notices, how given. Any notice required to be given by the Assessor pursuant to this chapter to any person may be served personally, or by sending the same by registered or certified mail to the person for whom it is intended, addressed to such person at the address given in the last report filed by him pursuant to the provisions of this chapter, or if no report has been filed, then to the address of his last known abode; or in the case of other than an individual to the last known business address.'

Effective August 28, 1957

## Chapter 80

### 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.'

Effective August 28, 1957