

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-ninth 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-ninth Legislature

1959

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 unless written petition therefor, setting forth the grounds upon which refund is claimed, shall have been filed with the Tax Assessor within that period. 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.'

Effective September 12, 1959

Chapter 89

AN ACT Increasing Payments to York County Law Library.

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

R. S., c. 89, § 135, amended. That part of section 135 of chapter 89 of the Revised Statutes which relates to the payment to the county law library of York County is amended to read as follows:

'York, ~~\$2,250~~ \$4,500 for the year 1959 and \$3,000 annually thereafter.'

Effective September 12, 1959

Chapter 90

AN ACT Relating to Dragging for Scallops in Bagaduce River and Bay in Hancock County.

Effective September 12, 1959

Director's note: Repealed by P. L., 1959, c. 331, § 4. Reenacted by P. & S. L., 1959, c. 154, Chapter C, § 2.