

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

One Hundredth Legislature

OF THE

STATE OF MAINE

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the One Hundredth Legislature

1961

of 10% shall immediately accrue and thereafter said tax and penalty shall bear interest at the rate of 1% per month or fraction thereof until the same is paid.'

Effective September 16, 1961

Chapter 63

AN ACT Relating to Revocation of Sellers' Certificates Under Sales and Use Tax Law.

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

Sec. 1. R. S., c. 17, § 8, amended. The 2nd paragraph of section 8 of chapter 17 of the Revised Statutes is repealed.

Sec. 2. R. S., c. 17, § 8-A, additional. Chapter 17 of the Revised Statutes is amended by adding a new section 8-A, to read as follows:

'Sec. 8-A. Revocation of registration; reconsideration and appeal. The Tax Assessor may revoke any registration certificate when the registrant has failed for 15 days after notice to file bond or deposit required under section 7, or may revoke for cause a registration certificate issued under section 8. In either case, the Tax Assessor shall give 15 days' written notice of intention to revoke. Within said 15-day period the person registered may petition in writing for reconsideration. If a written petition for reconsideration is not then filed, the order of revocation becomes final at the expiration of the period. If a petition is filed within the 15-day period, the Tax Assessor shall reconsider the order, and if the petitioner has so requested in his petition, shall grant the petitioner an oral hearing and shall give the petitioner 10 days' notice of the time and place thereof. For cause shown, the Tax Assessor may extend the time for filing such petition. Any registrant aggrieved by the decision upon such petition may appeal therefrom as provided in section 33.'

Effective September 16, 1961

Chapter 64

AN ACT Relating to Time of the Report of the Judicial Council.

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

R. S., c. 113, § 196, amended. The first sentence of section 196 of chapter 113 of the Revised Statutes is amended to read as follows:

'The Judicial Council shall report ~~annually~~ biennially on or before the first day of December to the Governor upon the work of the various branches of the judicial system.'

Effective September 16, 1961