

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE

ONE HUNDRED AND TENTH LEGISLATURE

FIRST REGULAR SESSION
December 3, 1980 to June 19, 1981

AND AT THE

FIRST SPECIAL SESSION
August 3, 1981

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PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
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1981

CHAPTER 180

H. P. 860 — L. D. 1023

AN ACT to Provide for Payment of Interest to the Taxpayer on the Amounts Over-collected by Taxes.

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

Sec. 1. 36 MRSA § 186, as enacted by PL 1977, c. 679, § 1, is amended by adding after the 2nd sentence a new sentence to read:

The interest rate so determined shall also be the interest rate for the state's payment of interest on overpayments.

Sec. 2. 36 MRSA § 2011, first sentence, is repealed and the following enacted in its place:

If the State Tax Assessor determines, upon written application by a taxpayer or during the course of an audit, that any tax has been paid more than once or has been erroneously or illegally collected or computed, he shall certify to the State Controller the amount collected in excess of that legally due, from whom it was collected or by whom paid, and that amount shall be credited by the State Tax Assessor on any taxes then due from the taxpayer and the balance refunded to the taxpayer or his successor, administrators, executors or assigns, but no such credit or refund may be allowed unless a written petition therefor, stating the grounds upon which refund is claimed, is filed with the State Tax Assessor or the overpayment is discovered on audit within 3 years of the date of overpayment.

Sec. 3. 36 MRSA § 2011, as last amended by PL 1979, c. 378, § 17, is further amended by adding after the first sentence, 2 new sentences to read:

Interest, at the rate determined pursuant to section 186, shall be paid from the date of overpayment on any balance refunded pursuant to this chapter, except that no interest may be paid with respect to the refunds provided by section 2013. At the election of the State Tax Assessor, unless the taxpayer specifically requests a cash refund, the refund may be credited to the taxpayer's sales and use tax account, but, in the case of a credit, no further interest may accrue from the date of that election.

Sec. 4. 36 MRSA § 5279, sub-§ 1, first sentence, as amended by PL 1979, c. 615, § 8, is repealed and the following enacted in its place:

Interest, at the rate determined pursuant to section 186, shall be paid upon any overpayment in respect of the tax imposed by this Part.