

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWELFTH LEGISLATURE

FIRST REGULAR SESSION

December 5, 1984 to June 20, 1985

Chapters 1-384

PUBLISHED BY THE REVISOR OF STATUTES IN ACCORDANCE WITH
MAINE REVISED STATUTES ANNOTATED, TITLE 3, SECTION 163-A,
SUBSECTION 4.

J.S. McCarthy Co., Inc.
Augusta, Maine
1986

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
FIRST REGULAR SESSION

of the
ONE HUNDRED AND TWELFTH LEGISLATURE

1985

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

38 MRSA §419, sub-§1, ¶C, as enacted by PL 1971, c. 544, §128, is amended to read:

C. "High phosphorous detergent", as used in this section, means any detergent, presoak, soap, enzyme or other cleaning agent containing more than 8.7% phosphorous, by weight, but does not include detergent having a recommended use level which contains less than 7 grams of phosphorous by weight.

Effective September 19, 1985.

CHAPTER 333

H.P. 497 - L.D. 700

AN ACT Pertaining to Interest on Abated Property Taxes.

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

Sec. 1. 36 MRSA §186, as amended by PL 1981, c. 706, §§3 and 4, is further amended to read:

§186. Interest

Any person who fails to pay any tax imposed under this Title, except taxes imposed pursuant to chapter 105, on or before the last date prescribed for payment shall be liable for interest on the tax, calculated from that date. The State Tax Assessor shall, by regulation, establish the rate of interest which shall not exceed the highest conventional rate of interest charged for commercial unsecured loans by Maine banking institutions on the first business day of the calendar year as determined by the Treasurer of State under section 505, subsection 4. For purposes of this section, the last date prescribed for payment of tax shall be determined without regard to any extension of time permitted for filing a return. A tax which is upheld on administrative or judicial review shall bear interest from the date on which payment would have been due in the absence of review. Any tax, interest or penalty imposed by this Title which has been erroneously refunded and which is recoverable by the State Tax Assessor shall bear inter-

est at the above rate from the date of payment of the refund. Interest shall accrue automatically, without being assessed by the State Tax Assessor, and shall be recoverable by the State Tax Assessor in the same manner as if it were a tax assessed under this Title. If the failure to pay a tax when required is explained to the satisfaction of the State Tax Assessor, he may abate or waive the payment of all or any part of that interest.

Except as otherwise provided in this Title, and except for taxes imposed pursuant to chapter 105, interest, at the rate determined by the State Tax Assessor for underpayments pursuant to this section, shall be paid from the date of overpayment upon any overpayment of tax, interest or penalty.

Sec. 2. 36 MRSA §506-A is enacted to read:

§506-A. Overpayment of taxes

Except as provided in section 506, a taxpayer who pays an amount in excess of that finally assessed shall be repaid the amount of the overpayment plus interest from the date of overpayment at a rate to be established by the municipality. The rate of interest may not exceed the interest rate established by the municipality for delinquent taxes reduced by 4% but may not be less than 8% nor greater than 12%. If a municipality fails to set a rate, it shall pay interest at the rate of 12%.

Sec. 3. Effective date. This Act shall take effect April 1, 1986.

Effective April 1, 1986.

CHAPTER 334

H.P. 534 - L.D. 909

AN ACT to Clarify the Rights of Tenants in
Mobile Home Parks.

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

30 MRSA §§4066-C and 4066-D are enacted to read:

§4066-C. Security deposits