

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

Maine
REVISED STATUTES
1964

*Prepared Under the Supervision
of the
Committee on Revision of Statutes*

Being the Tenth Revision of the
Revised Statutes of the State
of Maine, 1964

Volume 6
Titles 33 to 39



Boston, Mass.
Boston Law Book Co.

Orford, N. H.
Equity Publishing Corporation

St. Paul, Minn.
West Publishing Co.

Text of Revised Statutes
Copyright © 1964
by
State of Maine

This is a historical version of the Maine Revised Statutes that may not reflect the current state of the law. For the most current version, go to:

<http://legislature.maine.gov/legis/statutes/>

CHAPTER 221

OVERPAYMENTS, REFUNDS

Sec.

2011. Overpayment; refunds.

2012. Refund of sales tax on goods removed from State.

§ 2011. Overpayment; refunds

Upon written application by the taxpayer, if the Tax Assessor determines that any tax, interest or penalty has been paid 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 chapters 211 to 225, 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 have the right to cancel or abate any tax which has been illegally levied. 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 provided in section 1957.

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 chapters 211 to 225. 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 chapters 211 to 225.

R.S.1954, c. 17, § 18; 1959, c. 88.

§ 2012. Refund of sales tax on goods removed from State

When a business which operates from fixed locations within and without this State purchases supplies and equipment in this State, places them in inventory in this State, and subsequently

withdraws them from inventory for use at a location of the business in another state without having made use other than storage within this State, it may request a refund of Maine sales tax paid at the time of purchase, provided it maintains inventory records by which the acquisition and disposition of such supplies and equipment purchased can be traced. No refund shall be made where the state to which the supplies and equipment are removed levies a sales or use tax. Such refunds must be requested in accordance with section 2011.

1961, c. 61.