

126th MAINE LEGISLATURE

SECOND REGULAR SESSION-2014

Legislative Document

No. 1608

H.P. 1180

House of Representatives, December 30, 2013

An Act To Amend the Law Governing the Collection of Minor Amounts of Property Taxes

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Clerk of the House on December 23, 2013. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

Millicent M. Mac Jailand

MILLICENT M. MacFARLAND Clerk

Presented by Representative WELSH of Rockport. Cosponsored by Senator BOYLE of Cumberland and Representatives: CAMPBELL of Orrington, REED of Carmel.

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

Sec. 1. 36 MRSA §760-A, sub-§1, as enacted by PL 1991, c. 231, is amended to read:

Not collected. After the date for perfection of collections, municipal officers may
discharge collectors from any obligation to collect unpaid personal property taxes that the
municipal officers determine are too small or too burdensome to collect economically and
authorize the municipal treasurer to remove those taxes from the municipal books.

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SUMMARY

9 Under current law, a municipality may choose to discharge any obligation to collect 10 unpaid personal property taxes that it determines to be too small or too burdensome to 11 collect economically. This bill expands application of this provision to unpaid real 12 property taxes that the municipality determines to be too small or too burdensome to 13 collect economically.