

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1277

S.P. 440

In Senate, February 16, 1999

An Act Concerning Technical Changes to the Tax Laws.

(EMERGENCY)

Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule 204.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator RUHLIN of Penobscot.
Cosponsored by Representative GAGNON of Waterville and
Representative: GREEN of Monmouth.

2 deferral. Documentation submitted to the assessor must clearly
3 indicate the amount of Maine estate tax and interest to be paid
4 in installments; the number of separate installments; and the due
5 date of each installment payment. The assessor may reject the
6 election if the terms of the proposed arrangement are
7 substantially different from the terms of the federal
8 arrangement. Any election not rejected in writing by the
9 assessor within 60 days after the election is made is considered
10 accepted.

11 3. Interest and penalties. The amount of Maine estate tax
12 deferred under this section is subject to interest pursuant to
13 section 186. Interest payable on the unpaid tax attributable to
14 a 5-year deferral period pursuant to Section 6166 of the Code
15 must be paid annually. Interest payable on any unpaid tax
16 attributable to any period after the 5-year deferral period must
17 be paid annually at the same time as, and as part of, each
18 installment payment of the tax. If any payment of principal or
19 interest under this section is not made on or before the due
20 date, the penalties provided by section 187-B apply.

21 **Sec. 35. 36 MRSA §4365**, as amended by PL 1997, c. 643, Pt. T,
22 §3 and affected by §6 and c. 750, Pt. D, §1, is repealed and the
23 following enacted in its place:

24 **§4365. Rate of tax**

25 A tax is imposed on all cigarettes imported into this State
26 or held in this State by any person for sale at the rate of 37
27 mills per cigarette. Payment of the tax is evidenced by the
28 affixing of stamps to the packages containing the cigarettes. In
29 the case of an individual who purchases unstamped cigarettes in a
30 quantity greater than 2 cartons from a person other than a
31 licensed distributor or dealer, the tax may be assessed directly
32 by the State Tax Assessor within 3 years from the date of the
33 purchase.

34 **Sec. 36. 36 MRSA §4365-D**, as amended by PL 1997, c. 643, Pt.
35 T, §4 and affected by §6 and c. 750, Pt. D, §1, is repealed.

36 **Sec. 37. 36 MRSA §4697**, as amended by PL 1997, c. 706, §10
37 and affected by §17, is further amended to read:

38 **§4697. Reports of production and payment of tax**

39 Every packer shall, on or before the last day of each month,
40 report to the State Tax Assessor the quantity of sardines,
41 kippers, steaks or other canned herring products packed by the
42 packer during the preceding calendar month, on forms furnished by
43 the State--Tax--Assessor assessor, and pay to the State--Tax
44 assessor.

SUMMARY

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4 This bill makes technical corrections, clarifications and
minor substantive changes to various laws concerning taxation and
also repeals several obsolete tax provisions.

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