



128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 1289

S.P. 441

In Senate, April 4, 2017

**An Act To Allow Voluntary Payments in Lieu of Taxes in the
Unorganized Territory**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Secretary of the Senate

Presented by Senator DILL of Penobscot.
Cosponsored by Representative MARTIN of Eagle Lake and
Senators: CARPENTER of Aroostook, JACKSON of Aroostook, SAVIELLO of Franklin,
Representative: MARTIN of Sinclair.

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

2 **Sec. 1. 36 MRSA §509** is enacted to read:

3 **§509. Payment in lieu of taxes in unorganized territory**

4 **1. Payment in lieu of taxes in unorganized territory.** An owner of property that is
5 exempt from taxation under this chapter and is located in an unorganized territory may
6 make a voluntary payment in lieu of taxes to the State Tax Assessor.

7 **2. County unorganized territory fund.** The State Tax Assessor shall deposit a
8 payment in lieu of taxes in subsection 1 into the county unorganized territory fund under
9 Title 30-A, section 7502, subsection 1 of the county in which the property exempt from
10 taxes is located.

11 **SUMMARY**

12 This bill allows an owner of tax exempt property located in an unorganized territory
13 to make a voluntary payment in lieu of taxes, which is required to be deposited into the
14 county unorganized territory fund of the county in which the tax-exempt property is
15 located to pay for municipal services in the unorganized territory.