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TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
127TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT " " to H.P. 197, L.D. 279, Bill, "An Act Regarding Payment under the Business Equipment Tax Reimbursement Program"

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

'Sec. 1. 36 MRSA §6656, sub-§1, as amended by PL 2009, c. 213, Pt. S, §15 and affected by §16, is further amended to read:

1. Reimbursement claim. Notwithstanding any other provision of law, except as provided in subsection 1-A, section 6652 and section 6662, upon receipt of a timely and properly completed claim for reimbursement, the State Tax Assessor shall certify that the claimant is eligible for reimbursement under this chapter. The assessor shall determine the benefit for each claimant and shall certify to the State Controller the amounts to be transferred to the Business Equipment Tax Reimbursement reserve account established, maintained and administered by the State Controller from General Fund undedicated revenue.

Sec. 2. 36 MRSA §6656, sub-§1-A is enacted to read:

1-A. Suspension of reimbursement for nonpayment of taxes. The State Tax Assessor shall suspend reimbursement under this chapter for a claimant who is delinquent in the payment of personal property taxes. For the purposes of this paragraph, delinquency occurs when:

A. The taxpayer has a past due balance in a single municipality or the unorganized territory in the amount of \$10,000 or more in property tax on personal property; and

B. The municipal tax collector certifies to the State Tax Assessor or, in the case of the unorganized territory, the State Tax Assessor determines that the taxpayer is delinquent in the payment of personal property taxes. Certification by the municipal tax collector must be made on a form prescribed by the State Tax Assessor and list the tax and interest due and the year for which it is due. The certification by the municipal tax collector or determination by the State Tax Assessor must be made from July 1st to July 15th of the year for which the reimbursement is to be suspended.

COMMITTEE AMENDMENT

1 Within 10 days after certifying or determining that a taxpayer is delinquent, the municipal  
2 tax collector or, in the case of the unorganized territory, the State Tax Assessor shall  
3 notify the taxpayer that reimbursement under this chapter for the application period  
4 beginning August 1st of that year may be suspended under this subsection unless the past  
5 due taxes are paid by the end of the application period for that year.

6 A taxpayer receiving a notice under this subsection has until the last day of the  
7 application period prescribed under section 6654 to pay the past due tax to the  
8 municipality or, in the case of the unorganized territory, to the State Tax Assessor to  
9 redeem any otherwise eligible reimbursement under this chapter. When the municipal tax  
10 collector certifies to the State Tax Assessor or, in the case of the unorganized territory,  
11 the State Tax Assessor determines that the past due tax has been paid, the State Tax  
12 Assessor shall release the reimbursement that has been suspended to the taxpayer in the  
13 same manner as for other claims under this chapter. If the taxpayer does not pay the past  
14 due tax by the end of the application period, the taxpayer's eligibility for the suspended  
15 reimbursement is terminated.'

16

### SUMMARY

17 This amendment replaces the bill. The amendment directs the State Tax Assessor to  
18 suspend reimbursement under the Business Equipment Tax Reimbursement program that  
19 would otherwise be issued if a taxpayer is delinquent in the payment of personal property  
20 taxes. If the taxpayer does not pay the tax due by the end of the reimbursement  
21 application period, the taxpayer's eligibility for the suspended reimbursement is  
22 terminated.