**§144. Application for refund**

**1. Generally.**  A taxpayer may request a credit or refund of any tax that is imposed by this Title or administered by the State Tax Assessor within 3 years from the date the return was filed or 3 years from the date the tax was paid, whichever period expires later. Every claim for refund must be submitted to the assessor in writing and must state the specific grounds upon which the claim is founded and the tax period for which the refund is claimed. A claim for refund is deemed to be a request for reconsideration of an assessment under section 151.

[PL 2013, c. 331, Pt. C, §3 (AMD); PL 2013, c. 331, Pt. C, §41 (AFF).]

**2. Exceptions.**

A. Subsection 1 does not apply in the case of sales and use taxes imposed by Part 3, estate taxes imposed by chapter 575 or 577, income taxes imposed by Part 8 and any other tax imposed by this Title for which a specific statutory refund provision exists. [PL 2021, c. 1, Pt. M, §11 (AMD).]

B. For any claim by an individual for credit or a refund of any tax imposed under this Title, the assessor may toll the applicable statute of limitations for a period of up to 3 years on the grounds of mental incapacity of the claimant. The period may be tolled only if the mental incapacity existed at a time when the claim could have been timely filed. The limitations period resumes running when the mental incapacity no longer exists. For the purposes of this paragraph, the term "mental incapacity" means the overall inability to function in society that prevents an individual from protecting the individual's legal rights. [PL 1997, c. 668, §10 (NEW).]

[PL 2021, c. 1, Pt. M, §11 (AMD).]

SECTION HISTORY

PL 1995, c. 281, §5 (NEW). PL 1997, c. 668, §10 (AMD). PL 1999, c. 708, §8 (AMD). PL 2001, c. 396, §5 (AMD). PL 2011, c. 1, Pt. DD, §1 (AMD). PL 2011, c. 1, Pt. DD, §4 (AFF). PL 2011, c. 211, §18 (AMD). PL 2011, c. 380, Pt. M, §2 (AMD). PL 2013, c. 331, Pt. C, §3 (AMD). PL 2013, c. 331, Pt. C, §41 (AFF). PL 2021, c. 1, Pt. M, §11 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023
 . The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.