§6656. Payment of claims

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.
[PL 2015, c. 239, §1 (AMD).]

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 [PL 2015, c. 239, §2 (NEW).]

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 in the same year as the application for which the reimbursement is to be suspended. [PL 2017, c. 170, Pt. B, §11 (AMD).]

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

A taxpayer receiving a notice under this subsection has until the last day of the application period prescribed under section 6654 to pay the past due tax to the municipality or, in the case of the unorganized territory, to the State Tax Assessor to redeem any otherwise eligible reimbursement under this chapter. When 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 past due tax has been paid, the State Tax Assessor shall release the reimbursement that has been suspended to the taxpayer in the same manner as for other claims under this chapter. If the taxpayer does not pay the past due tax by the end of the application period, the taxpayer's eligibility for the suspended reimbursement is terminated.
[PL 2017, c. 170, Pt. B, §11 (AMD).]

2. Pay certified amounts. The assessor shall pay the certified amounts to each approved applicant that qualifies for the benefit under this chapter by November 1st or within 90 days after receipt of the claim, whichever is later. Interest is not allowed on any payment made to a claimant pursuant to this chapter.
[PL 2009, c. 337, §11 (AMD).]

3. Assignment of reimbursement payments. A claimant may assign its right to payments under this chapter to secure a loan from the Finance Authority of Maine, and such an assignment, notwithstanding any contrary provision of law, is a legally valid assignment binding upon the claimant and its successors in interest. Upon notice of such an assignment given to the assessor by the Finance Authority of Maine and written confirmation of such an assignment signed by the claimant, the assessor shall pay to the Finance Authority of Maine any payments due to the claimant pursuant to this chapter

and assigned to the Finance Authority of Maine until the Finance Authority of Maine notifies the assessor that the assignment has been released.
[PL 2013, c. 67, §2 (NEW).]

SECTION HISTORY

PL 1995, c. 368, §FFF2 (NEW). PL 1999, c. 768, §7 (AMD). PL 2001, c. 358, §H2 (AMD). PL 2001, c. 358, §H3 (AFF). PL 2001, c. 714, §BB2 (AMD). PL 2001, c. 714, §BB4 (AFF). PL 2005, c. 12, §BBB4 (AMD). PL 2005, c. 618, §20 (RPR). PL 2005, c. 618, §22 (AFF). PL 2009, c. 213, Pt. S, §15 (AMD). PL 2009, c. 213, Pt. S, §16 (AFF). PL 2009, c. 337, §11 (AMD). PL 2013, c. 67, §2 (AMD). PL 2015, c. 239, §§1, 2 (AMD). PL 2017, c. 170, Pt. B, §11 (AMD).

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