

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES
AS PASSED BY THE
Ninety-second and Ninety-third
Legislatures
OF THE
STATE OF MAINE

From April 22, 1945 to May 14, 1947
AND MISCELLANEOUS STATE PAPERS
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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Ninety-third Legislature

1947

'Sec. 39-E. State tax assessor, powers; appeal. The ~~inheritance tax commissioner~~ state tax assessor shall have jurisdiction to hear and determine all questions arising under the provisions of sections 39-A to 39-E, inclusive, and to make apportionments and prorations, determine the amounts thereof and of reimbursements, contributions and other payments therein provided for, and shall certify the amounts payable, subject to appeal as in other cases under the inheritance tax laws.'

Sec. 23. R. S., c. 142, § 41, amended. The last sentence of section 41 of chapter 142 of the revised statutes is hereby amended to read as follows:

'Notwithstanding the rate of taxation applicable in any given case, all proceedings incident to the payment and collection of inheritance and estate taxes after July 1, 1933 shall be conducted under the terms hereof and full jurisdiction shall be vested in the ~~commissioner~~ state tax assessor rather than in the probate courts of the several counties of the state.'

Effective August 13, 1947

Chapter 355

AN ACT Relative to Hunting, Fishing and Guides' Licenses.

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

Sec. 1. R. S., c. 33, § 29, amended. The 2nd paragraph of section 29 of chapter 33 of the revised statutes, as revised, is hereby amended to read as follows:

'A fee of ~~5~~ \$7.50 shall be paid annually for the registration of a Class A guide and a fee of ~~4~~ \$6 shall be paid annually for a Class B guide. Non-residents may be so licensed upon payment of a fee of ~~40~~ \$50. Persons licensed under this section may hunt and fish by virtue of their guide's license.'

Sec. 2. R. S., c. 33, § 32, sub-§ II, amended. The 2nd paragraph of subsection II of section 32 of chapter 33 of the revised statutes, as revised, is hereby amended to read as follows:

'The clerks of all municipalities are authorized agents for the issuance of all fishing licenses. The commissioner may designate additional agents and shall determine the period during which they shall act. The license shall be issued upon payment of ~~1.75~~ \$2.25, and the clerk shall retain ~~50c~~ 25c from the fee. The license shall be valid for the calendar year in which it was issued. All licenses shall expire on midnight of December 31st of the year of issue. No license shall be wilfully issued to any per-

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son not a resident of the municipality in which said license is issued, and the penalty of any violation of this provision shall be \$10 and costs.'

Sec. 3. R. S., c. 33, § 32, sub-§ III, amended. Subsection III of section 32 of chapter 33 of the revised statutes, as revised, is hereby amended to read as follows:

'III. There shall be ~~4~~ 3 classes of non-resident fishing licenses. A license for the entire season shall cost ~~\$5.15~~ \$7.75. ~~A 15 day license shall cost \$3.15 and shall remain in effect for 15 days from the date of purchase. The amount paid on a 15 day license shall be credited on an entire season license, upon the additional payment of \$2.15 in the same year in which the 15 day license was issued.~~ A junior non-resident license, for persons between the ages of 10 and 16 years of age, shall cost ~~\$1.15~~ \$2.25 for a season. In all cases, ~~15c~~ 25c shall be retained by the agent from the license fee. Any non-resident of the state who is a citizen of the United States, may procure a license good for 3 consecutive days from the date of the purchase upon the payment of ~~\$1.65~~ \$3.25, ~~15c~~ 25c to be retained by the agent. The date of the days must be plainly enumerated on the face of the license. Any resident of the state who procures a 3-day license may exchange the same for an annual resident fishing license in the town in which he resides, upon the payment of ~~15c~~ 25c to the clerk or agent who issues same.'

Sec. 4. R. S., c. 33, § 32, sub-§ VI, repealed. Subsection VI of section 32 of chapter 33 of the revised statutes, as revised, is hereby repealed.

Sec. 5. R. S., c. 33, § 63, sub-§ II, amended. The 4th and 5th paragraphs of subsection II of section 63 of chapter 33 of the revised statutes, as revised, are hereby amended to read as follows:

'The license shall be issued to a resident by the clerk of the town in which the applicant resides, or if domiciled in an unorganized territory, then by the clerk of the nearest town, upon payment of a fee of ~~\$1.15~~ \$2.25, of which ~~15c~~ 25c shall be retained by the town clerk. The commissioner may appoint agents in unorganized towns for the purpose of issuing resident hunting licenses to the residents domiciled in that unorganized town.

A combination of hunting and fishing license may be issued on payment of ~~\$2.15~~ \$4.25, ~~15c~~ 25c to be retained by the town clerk.'

Sec. 6. R. S., c. 33, § 63, sub-§ III, amended. The 2nd paragraph of subsection III of section 63 of chapter 33 of the revised statutes, as revised, is hereby amended to read as follows:

'Non-resident hunting licenses shall be of 2 classes: one class shall be issued upon the payment of ~~\$10.15~~ \$10.25, which will license the holder to

hunt wild birds or animals during the open season therefor, except deer; the other class shall be issued upon the payment of ~~\$15.75~~ \$20.25, which will entitle the holder to hunt wild birds and animals including deer during the open season therefor. The agent issuing the license shall be allowed to retain ~~75c~~ 25c from the license fee.'

Sec. 7. R. S., c. 33, § 63, sub-§ V, repealed. Subsection V of section 63 of chapter 33 of the revised statutes, as revised, is hereby repealed.

Sec. 8. R. S., c. 33, § 63, sub-§ VI, amended. The 1st paragraph of subsection VI of section 63 of chapter 33 of the revised statutes, as revised, is hereby amended to read as follows:

'Any non-resident between the ages of 12 and 16 years may buy a junior non-resident hunting license entitling him to hunt wild birds and animals during the open season therefor, except deer, upon payment of ~~\$2.75~~ \$5.25 providing the application is accompanied by the written consent of his or her parent or guardian.'

Sec. 9. R. S., c. 33, § 63, sub-§ X, additional. Section 63 of chapter 33 of the revised statutes, as revised, is hereby amended by adding thereto a new subsection to be numbered X, to read as follows:

'X. All funds derived from the sale of licenses under the provisions of this chapter shall be used for the propagation and protection of all bird life, animal life and fish life and other expenses incident for the administration of these functions.

Provided, further, that if any of such funds are not expended during the year in which they were collected the unexpended balance shall not lapse, but shall be carried as a continuing account available for the purposes herein specified, until expended.'

Sec. 10. Effective date. The provisions of this act shall become effective on January 1, 1948.

Effective January 1, 1948

Chapter 356

AN ACT Relating to Excise Tax on Motor Vehicles.

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

R. S., c. 19, § 38, amended. The 1st paragraph of section 38 of chapter 19 of the revised statutes is hereby amended to read as follows:

'An excise shall be levied annually as herein provided with respect to each calendar year for the privilege of operating upon the public ways,