

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

One Hundred and Second Legislature

OF THE

STATE OF MAINE

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AS PASSED BY THE
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tion or person fails to pay the taxes required or imposed by sections ~~2461, 2571~~ 2623, 2683 and 4752, the State Tax Assessor shall forthwith commence a civil action in the name of the State, for the recovery of the same with interest at the rate of 10% a year.'

Sec. 4. R. S., T. 36, c. 355, repealed. Chapter 355 of Title 36 of the Revised Statutes is repealed.

Sec. 5. R. S., T. 36, c. 359, repealed. Chapter 359 of Title 36 of the Revised Statutes is repealed.

Sec. 6. Effective date. This Act shall become effective on January 1, 1966.

Effective January 1, 1966

Chapter 136

AN ACT Relating to Use Tax on Personal Property Withdrawn from Inventory.

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

R. S., T. 36, § 1861, amended. Section 1861 of Title 36 of the Revised Statutes is amended by adding at the end a new sentence to read as follows:

'When tangible personal property purchased for resale is withdrawn from inventory by the retailer for his own use, use tax liability accrues at the date of withdrawal.'

Effective September 3, 1965

Chapter 137

AN ACT Relating to Dogs Doing Damage to Livestock and Poultry.

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

Sec. 1. R. S., T. 7, § 3652, amended. The 3rd paragraph from the end of section 3652 of Title 7 of the Revised Statutes is repealed, as follows:

~~'All dogs doing such damage and found without leather or metal collar and tag as required by law shall be deemed to be unlicensed. If investigation shows such dog or dogs to have been legally licensed, the State shall accept liability and adjust the damage.'~~

Sec. 2. R. S., T. 7, § 3652, amended. The 6th paragraph of section 3652 of Title 7 of the Revised Statutes is amended to read as follows:

'When the claim is approved by the commissioner or his duly authorized agent, the State shall accept liability and adjust the damage, and the same shall be paid by the State to the person sustaining such damage.'

Effective September 3, 1965