# MAINE STATE LEGISLATURE

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### ACTS AND RESOLVES

AS PASSED BY THE

# One Hundred and Fifth Legislature

OF THE

## STATE OF MAINE

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THE KNOWLTON AND McLeary Company
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1971

### PUBLIC LAWS

OF THE

## STATE OF MAINE

AS PASSED BY THE

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shall receive a certificate thereof under the seal of the board and with the signature of the executive officer, which shall state the facts, and which shall be carried on the person and displayed at any time upon request. Time served out of the State or in the armed services for less than one year as herein provided shall be creditable in completing the one-year requirement herein provided.

Effective September 23, 1971

#### Chapter 364

#### AN ACT Relating to Zoning Appeal Procedure.

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

- R. S., T. 30, § 4954, sub-§ 2, ¶ B, repealed and replaced. Paragraph B of subsection 2 of section 4954 of Title 30 of the Revised Statutes, is repealed and the following enacted in place thereof:
  - B. The appeal to the Superior Court must be taken within 30 days after the decision is rendered by filing a complaint and following the procedure set forth in Rule 80B of the Maine Rules of Civil Procedure. The hearing before the Superior Court is a trial de novo without jury.

Effective September 23, 1971

### Chapter 365

AN ACT to Conform Maine's Trust Law to the Internal Revenue Code to Permit Tax Exempt Status under Federal Law for Certain Trusts.

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

- R. S., T. 18, § 3955, additional. Title 18 of the Revised Statutes is amended by adding a new section 3955 to read as follows:
- § 3955. Prohibitions and requirements applicable to trusts which are private foundations
- 1. Prohibitions. In the administration of any trust which is a "private foundation," as defined in section 509 of the Internal Revenue Code of 1954, a "charitable trust," as defined in section 4947 (a) (1) of the Internal Revenue Code of 1954, or a "split-interest trust" as defined in section 4947 (a) (2) of the Internal Revenue Code of 1954, the following acts shall be prohibited: