

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

One Hundred and Fifth Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with
the Revised Statutes of 1964, Title 3 Section 164, Subsection 6.

THE KNOWLTON AND MCLEARY COMPANY
FARMINGTON, MAINE
1971

PUBLIC LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE
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in the Armed Forces of the United States during any federally recognized war period and who are paraplegic veterans, so called, within the meaning of the U. S. Code, Title 38, chapter 21, section 801, and who received a grant from the United States Government for such specially adapted housing, or of the unremarried widows of such veterans.

Effective September 23, 1971

Chapter 369

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

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

R. S., T. 13, § 937, additional. Title 13 of the Revised Statutes is amended by adding a new section 937 to read as follows:

§ 937. Prohibitions and requirements applicable to corporations which are private foundations

1. Prohibitions. No corporation which is a "private foundation" as defined in section 509 (a) of the Internal Revenue Code of 1954, shall:

A. Engage in any act of "self-dealing," as defined in section 4941 (d) of the Internal Revenue Code of 1954, which would give rise to any liability for the tax imposed by section 4941 (a) of the Internal Revenue Code of 1954;

B. Retain any "excess business holdings," as defined in section 4943 (c) of the Internal Revenue Code of 1954, which would give rise to any liability for the tax imposed by section 4943 (a) of the Internal Revenue Code of 1954;

C. Make any investment which would jeopardize the carrying out of any of its exempt purposes, within the meaning of section 4944 of the Internal Revenue Code of 1954, so as to give rise to any liability for the tax imposed by section 4944 (a) of the Internal Revenue Code of 1954; and

D. Make any "taxable expenditures", as defined in section 4945 (d) of the Internal Revenue Code of 1954, which would give rise to any liability for the tax imposed by section 4945 (a) of the Internal Revenue Code of 1954.

2. Requirements. Each corporation which is a "private foundation" as defined in section 509 of the Internal Revenue Code of 1954 shall distribute, for the purposes specified in its certificate of incorporation, for each taxable year, amounts at least sufficient to avoid liability for the tax imposed by section 4942 (a) of the Internal Revenue Code of 1954.

3. Application. Subsections 1 and 2 shall not apply to any corporation to the extent that a court of competent jurisdiction shall determine that such application would be contrary to the terms of the certificate of incorporation

or other instrument governing such corporation or governing the administration of charitable funds held by it and that the same may not properly be changed to conform to such subsections.

4. Impairment. Nothing in this section shall impair the rights and powers of the courts or the Attorney General of this State with respect to any corporation.

5. References. All references to sections of the Internal Revenue Code of 1954 shall include future amendments to such sections and corresponding provisions of future internal revenue laws.

Effective September 23, 1971

Chapter 370

AN ACT Creating Piscataquis County Commissioner Districts.

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

Sec. 1. R. S., T. 30, § 105-E, additional. Title 30 of the Revised Statutes is amended by adding a new section 105-E to read as follows:

§ 105-E. Creation of Piscataquis County Commissioner Districts

Piscataquis County shall be divided into the following 3 districts:

Commissioner District number one consisting of the municipalities of Abbot, Blanchard Plantation, Capens, Elliottsville Plantation, Greenville, Guilford, Kingsbury Plantation, Monson, Shirley, Wellington, Willimantic, T 10 R 9 WELS, T 10 R 10 WELS, T 10 R 11 WELS, T 10 R 12 WELS, T 10 R 13 WELS, T 10 R 14 WELS, T 10 R 15 WELS, T 9 R 9 WELS, T 9 R 10 WELS, T 9 R 11 WELS, T 9 R 12 WELS, T 9 R 13 WELS, T 9 R 14 WELS, T 9 R 15 WELS, T 8 R 9 WELS, T 8 R 10 WELS, T 8 R 11 WELS, T 8 R 12 (Soper Mountain), T 8 R 13 (Eagle Lake), T 8 R 14 WELS, T 8 R 15 WELS, T 7 R 9 WELS, T 7 R 10 WELS, T 7 R 11 WELS, T 7 R 12 WELS, T 7 R 13 WELS, T 7 R 14 WELS, T 7 R 15 WELS, T 6 R 9 WELS, T 6 R 10 WELS, T 6 R 11 WELS, T 6 R 12 WELS, T 6 R 13 WELS, T 6 R 14 WELS, T 6 R 15 WELS, T 5 R 9 WELS, T 5 R 10 WELS, T 5 R 11 WELS, T 5 R 12 WELS, T 5 R 13 (Chesuncook), T 5 R 14 WELS, T 5 R 15 WELS, T 4 R 9 WELS, T 4 R 10 WELS, T 4 R 11 WELS, T 4 R 12 WELS, T 4 R 13 WELS, T 4 R 14 WELS, T 4 R 15 WELS, T 3 R 9 (Mt. Katahdin), T 3 R 10 WELS, T 3 R 11 WELS, T 3 R 12 WELS, T 3 R 13 WELS, T 3 R 14 (Lobster), T 3 R 15 (Burbank), T 2 R 9 WELS, T 2 R 10 WELS, T 2 R 11 (Rainbow), T 2 R 12 WELS, T 2 R 13 WELS, T x R 14, T 1 R 9 WELS, T 1 R 10 WELS, T 1 R 11 WELS, T 1 R 12 WELS, T 1 R 13 WELS, T 1 R 14 WELS, T A R 10, T A R 11, T A R 12, T A R 13 (Frenchtown), T A R 14 (Lily Bay), T A 2 R 13 & 14, T B R 10, T B R 11, Bowdoin College Grant East T 7 R 10 West T 8 R 10, East Middlesex Canal Grant, Days Academy Grant, Kineo Twp., Big Squaw T 2 R 6, Little Squaw, T 3 R 5, T 7 R 9 NWP;

Commissioner District number 2 consisting of the municipalities of Dover-Foxcroft, Parkman, Sangerville;