

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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purposes are named and shall hereafter be named "Baxter State Park" in honor of the donor, and the same hereafter shall forever be so designated on the official maps and records of the State. They shall be under the joint supervision and control of, and shall be administered by the Forest Commissioner, the Commissioner of Inland Fisheries and Game and the Attorney General, and the said commissioners and Attorney General shall have full power in the control and management of the same, under the title of Baxter State Park Authority. The authority shall make payments to the Maine Forestry District in lieu of taxes on the basis of 6¢ per acre per year for all land within the Baxter State Park area for the prevention, control and extinguishment of forest fires. ~~The authority shall receive by appropriation from the General Fund not less than the fees collected in the park from the previous biennium for maintenance and operation of the park~~ The authority shall receive moneys available from trust funds established by the donor of the park and shall include fees collected, income from park trust funds invested by the Treasurer of State and other miscellaneous income derived from the park for maintenance and operation of the park.

Sec. 3. R. S., T. 12, § 906, amended. Section 906 of Title 12 of the Revised Statutes, as amended by section 20 of chapter 226 of the public laws of 1965, is further amended to read as follows:

§ 906. Restrictions on powers and duties of park authority

The powers and duties of the Baxter State Park Authority shall not be so construed as to permit the collection of a fee for entering the premises of the park by residents of the State or interfere or conflict in any way with the powers and duties of the Maine State Park and Recreation Commission, Department of Inland Fisheries and Game or the Forestry Department and their duly appointed wardens or rangers, and the enforcement of the inland fisheries and game and forestry laws in respect to Baxter State Park or to the State generally. **Nothing in section 900 or any other law shall be interpreted or construed to modify, nullify or affect in any way any of the provisions in any deed of trust made by Percival Proctor Baxter conveying land in Baxter State Park to the State of Maine.**

Effective September 23, 1971

Chapter 478

AN ACT Establishing a State-Municipal Revenue Sharing Program.

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

Sec. 1. R. S., T. 30, § 5055, additional. Title 30 of the Revised Statutes is amended by adding a new section 5055 to read as follows:

§ 5055. State-municipal revenue sharing

1. Findings and purpose:

A. The principal problem of financing municipal services is the burden on the property tax;

B. To stabilize the municipal property tax burden and to aid in financing all municipal services, it is necessary to provide funds from the broad based taxes of State Government.

2. Local Government Fund. To strengthen the state-municipal fiscal relationship pursuant to the findings and objectives of subsection 1, there is established a Local Government Fund.

An amount equal to 4% of the estimated revenue received from taxes, the sales and use taxes collected under Title 36, Part 3, and the income taxes collected under Title 36, Part 8, shall be appropriated to the Local Government Fund.

3. Sharing the Local Government Fund. Moneys credited to the Local Government Fund shall be distributed on the basis of a formula which provides a varying amount of per capita revenue sharing aid to communities based upon the comparative tax burden of each municipality. Those municipalities having a greater property tax burden would receive a larger per capita revenue sharing distribution.

The portion of the Local Government Fund to be distributed to each municipality shall be in proportion to the following: The population of the municipality x the property tax burden of the municipality.

4. Definitions.

A. Population. "Population" used in computing revenue-sharing aid shall mean the population as determined by the latest Federal Decennial Census or the population as determined and certified by the Department of Health and Welfare, whichever is later. For the purposes of this section, the Department of Health and Welfare is authorized and required to determine the population of each municipality at least once every 2 years.

B. Property tax burden. "Property tax burden" shall mean the total real and personal property taxes assessed in the most recently completed municipal fiscal year divided by the latest state valuation certified to the Secretary of State.

5. Treasurer of State. An amount equal to 4% of the receipts from the taxes imposed under Title 36, Parts 3 and 8, and credited to the General Fund shall be transferred by the Treasurer of State to the Local Government Fund on December 31 and June 30 of each fiscal year beginning July 1, 1973.

The Treasurer of State shall deplete the balance in the Local Government Fund as of the 15th days of July and January by paying and distributing to each municipality an amount determined in accordance with subsection 3.

Sec. 2. R. S., T. 36, § 714, additional. Title 36 of the Revised Statutes is amended by adding a new section 714 to read as follows:

§ 714. State-municipal revenue sharing aid

The assessors shall deduct from the total amount required to be assessed an amount equal to the amount that the municipal officers estimate will be received under Title 30, section 5055, during the municipal fiscal year.

Sec. 3. R. S., T. 36, § 2683, amended. The last paragraph of section 2683 of Title 36 of the Revised Statutes is repealed.

Sec. 4. Appropriation. There is appropriated from the General Fund the sum of \$6,600,000 to the Local Government Fund to accomplish the purposes of this Act. The breakdown shall be as follows:

	1971-72	1972-73
LOCAL GOVERNMENT FUND		
All Other	\$2,900,000	\$3,700,000

There is also appropriated from the Unappropriated Surplus of the General Fund the sum of \$1,152,000 for the fiscal year June 30, 1972 to accomplish the purposes of this Act.

The treasurer shall credit the above appropriations to the Local Government Fund as follows:

1971-72	\$2,900,000 from the General Fund, June 30, 1972
1972-73	1,161,000 from the General Fund, December 31, 1972
	2,539,000 from the General Fund, June 30, 1973
	1,152,000 from the General Fund Surplus, December 31, 1972

Effective September 23, 1971

Chapter 479

AN ACT Relating to Clarifying the Sales Tax Law as It Relates to Gratuities and Service Charges in Eating Establishments.

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

R. S., T. 36, § 1752, sub-§ 14, amended. The 3rd sentence of subsection 14 of section 1752 of Title 36 of the Revised Statutes is amended to read as follows:

“Sale price” shall not include allowances in cash or by credit made upon the return of merchandise pursuant to warranty, or the price of property returned by customers when the full price thereof is refunded either in cash or by credit, nor shall “sale price” include the price received for labor or services used in installing or applying or repairing the property sold, if separately charged or stated nor shall “sale price” include an amount charged or collected, in lieu of a gratuity or tip, as a specifically stated service charge, when said amount is to be disbursed by a hotel, motel, restaurant or other eating establishment to its employees as wages, nor shall a sales tax be charged or collected on the value in money of meals and all lodging provided to employees at their place of employment when the amount of said value in money is allowed as a credit towards the wages of said employees.

Effective September 23, 1971