

MAINE STATE LEGISLATURE

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ACTS, RESOLVES AND CONSTITUTIONAL RESOLUTIONS

AS PASSED BY THE

One Hundred and Sixth 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
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STATE OF MAINE
AS PASSED BY THE
One Hundred and Sixth Legislature

1973

unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be added to the amount required to be shown as tax on such return the greater of the following amounts: \$5 or 5% of the amount of such tax if the failure is not for more than one month, with an additional 5% for each additional month or fraction thereof during which such failure continues, not exceeding 25% in the aggregate.

Sec. 8. R. S., T. 36, § 5274, sub-§ 1, amended. Subsection 1 of section 5274 of Title 36 of the Revised Statutes, as enacted by section F of chapter 154 of the private and special laws of 1969, is amended to read as follows:

1. **Deficiency due to negligence.** If any part of a deficiency is due to negligence or intentional disregard of rules and regulations, but without intent to defraud, there shall be added to the tax an amount equal to 5% of the deficiency or \$5, whichever is greater.

Sec. 9. Effective date. This Act shall be effective as to tax years ending on or after January 1, 1973.

Effective October 3, 1973

CHAPTER 13

AN ACT Relating to Possession of Salmon, Trout, Togue or Black Bass.

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

R. S., T. 12, § 2553, amended. The first sentence of the 4th paragraph from the end of section 2553 of Title 12 of the Revised Statutes, as amended, is further amended to read as follows:

No person shall have in his possession any salmon, trout, togue or black bass with the heads and tails, or either, detached therefrom, unless such fish are being prepared for immediate cooking, unless the dressed length is equal to or greater than the legal length.

Effective October 3, 1973

CHAPTER 14

AN ACT Relating to Authority of the Legislative Finance Officer.

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

Sec. 1. R. S., T. 3, § 2, amended. Section 2 of Title 3 of the Revised Statutes, as amended, is further amended by adding at the end a new sentence to read as follows:

The President of the Senate or the Speaker of the House shall, at all times, whether the Legislature be in session or not, have the authority to approve accounts and vouchers for payment.