

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE

ONE HUNDRED AND EIGHTH LEGISLATURE

FIRST REGULAR SESSION

January 5, 1977 to July 25, 1977

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH IN
ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 164, SUBSECTION 6.

PORTLAND LITHOGRAPH COMPANY
PORTLAND, MAINE
1977

PUBLIC LAWS
OF THE
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Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

Effective April 13, 1977

CHAPTER 74

AN ACT Providing for the Revocation and Nonrenewal of Liquor Licenses for Nonpayment of State Taxes.

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

Sec. 1. 28 MRSA § 304, 1st sentence, is amended to read:

Except as provided by section 601, no person shall be issued a license or a renewal of a license if he shall be indebted in any manner, directly or indirectly, to any other person for liquor or to the State of Maine for any tax, other than property tax, assessed and deemed final under Title 36 which the State Tax Assessor certifies, in accordance with Title 36, section 6, as remaining unpaid in an amount exceeding \$1,000 for a period greater than 60 days after the applicant or licensee has received notice of the finality of such tax.

Sec. 2. 36 MRSA § 6 is enacted to read:

§ 6. Denial, suspension and revocation of licenses

If any tax, other than property tax, assessed and deemed final under this Title remains unpaid in an amount exceeding \$1,000 for a period greater than 60 days after the taxpayer has received notice of such finality and the taxpayer refuses to cooperate with the bureau in establishing and remaining in compliance with a reasonable plan for liquidating such liability, the Tax Assessor shall certify the liability and lack of cooperation to the State Liquor Commission, which shall construe such liability and lack of cooperation to be a ground for denying, suspending or revoking the taxpayer's liquor license in accordance with Title 28, sections 304 and 401.

Effective October 24, 1977

CHAPTER 75

AN ACT to Exempt Small Water Districts from Regulation by the Public Utilities Commission.