

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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Sec. 3. 36 MRSA § 1752, sub-§ 11, 1st sentence, as amended by PL 1965, c. 362, § 2, is further amended to read:

“Retail sale” or “sale at retail” means any sale of tangible personal property, in the ordinary course of business, for consumption or use, or for any purpose other than for resale, except resale as a casual sale, in the form of tangible personal property, any rental of living quarters in any hotel, rooming house, tourist or trailer camp, any rental of automobiles on a short-term basis, other than rental to a person engaged in the business of renting automobiles, and the sale of telephone or telegraph service.

Sec. 4. 36 MRSA § 1752, sub-§ 11, as last amended by PL 1975, c. 779, is further amended by inserting after the 5th sentence the following new sentence to read:

“Retail sale” and “sale at retail” do not include the sale, to a person engaged in the business of renting automobiles, of automobiles, or integral parts thereof or accessories thereto, for rental or for use in an automobile rented, on a short-term basis.

Sec. 5. 36 MRSA § 1754, sub-§ 7 is enacted to read:

7. Short-term rentals of automobiles. Every person engaged in the business of renting automobiles on a short-term basis.

Sec. 6. 36 MRSA § 1811, 1st sentence, as amended by PL 1969, c. 295, § 2, is further amended to read:

A tax is imposed at the rate of 5% on the value of all tangible personal property and telephone and telegraph service sold at retail in this State, and upon the rental charged for living quarters in hotels, rooming houses, tourist or trailer camps and the rental charged for automobiles rented on a short-term basis, other than a rental charged to a person engaged in the business of renting automobiles, measured by the sale price, except as in chapters 211 to 225 provided.

Sec. 7. 36 MRSA § 1952, 1st ¶, 1st sentence is amended to read:

The taxes imposed by chapters 211 to 225 shall be due and payable at the time of the sale; or, in the case of tax on rental for living quarters or rental of automobiles rented on a short-term basis, at the time the rental is payable.

Sec. 8. Effective date. This Act shall apply to automobiles purchased on or after the effective date of this Act.

Effective October 24, 1977

CHAPTER 199

AN ACT Granting the Industrial Accident Commission the Power to Correct Clerical Errors in Certain of its Documents.

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

39 MRSA § 99-A is enacted to read:

§ 99-A. Correction of clerical mistakes

1. Clerical mistakes. Clerical mistakes in decrees, orders or other parts of the record and errors therein arising from oversight or omission may be corrected by the commission at any time of its own initiative or on the motion of any party and after notice to the parties. During the pendency of an appeal, such mistakes may be so corrected before the appeal is docketed in the Superior Court or Supreme Judicial Court and thereafter while the appeal is pending may be so corrected with leave of the Superior Court or Supreme Judicial Court.

Effective October 24, 1977

CHAPTER 200

AN ACT to Revise the Application and Effective Date of the Administrative Court Law.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the 90-day period may not terminate until after the beginning of the next fiscal year; and

Whereas, it is essential that this legislation receive immediate passage in order to insure the continued functioning of the Administrative Court; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 5 MRSA § 2401, first ¶, as repealed and replaced by PL 1975, c. 780, § 1 is amended by inserting after the 2nd sentence the following:

If for some reason neither the Administrative Court Judge nor the Associate Administrative Court Judge is able to perform his duties outlined in this chapter, the alternate procedures authorized in subsection 5 shall apply.

Sec. 2. PL 1975, c. 780, § 6, first sentence is amended to read:

All provisions of this Act relating to Associate Administrative Court Judge and the powers and duties relating to that position shall be effective on ~~July~~ ~~4,~~ ~~1977~~ May 16, 1977.