

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
STATE OF MAINE

AS PASSED AT THE
FIRST REGULAR SESSION

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ONE HUNDRED AND EIGHTH LEGISLATURE

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(1) If it is a corporation or partnership other than one described in subparagraph (2), the excise tax shall be paid to the municipality in which the registered or main office of that organization is located, except that if the organization has an additional permanent place, or places, of business where motor vehicles are customarily kept, the tax on these vehicles shall be paid to the municipality where such permanent place of business is located. The temporary location of an office and the stationing of vehicles in connection with a construction project of less than 24 months duration is not considered to constitute a permanent place of business. In the case of a foreign corporation or partnership not maintaining a place of business within the State, the excise tax shall be paid to the State.

(2) In the case of corporations described in Title 35, section 2301, any excise taxes owed shall be paid to the municipality in which the registered or main office of that organization is located.

(3) If a municipality or motor vehicle owner feels the excise tax has been improperly levied under the authority of this paragraph, the owner or municipality may request a determination of this question by the State Tax Assessor. The State Tax Assessor's determination shall be binding on all parties. Any party may seek review of the determination in accordance with the Maine Rules of Civil Procedure, Rule 80-B.

Effective October 24, 1977

CHAPTER 245

AN ACT to Define the Term Intersection.

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

29 MRSA § 1, sub-§ 3-D is enacted to read:

3-D. Intersection. "Intersection" shall mean:

A. The area embraced within the prolongation or connection of the lateral curb lines, or, if none, then the lateral boundary lines of the roadways of 2 highways which join one another at, or approximately at, right angles, or the area within which vehicles traveling upon different highways joining at any other angle may come in conflict; or

B. Where a highway includes 2 roadways 30 feet or more apart, then every crossing of each roadway of such divided highway by an intersecting highway shall be regarded as a separate intersection. In the event such intersecting highway also includes 2 roadways 30 feet or more apart, then every crossing of 2 roadways of such highways shall be regarded as a separate intersection.

Effective October 24, 1977