

# 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.

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PORTLAND LITHOGRAPH COMPANY  
PORTLAND, MAINE  
1977

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PUBLIC LAWS  
OF THE  
**STATE OF MAINE**  
AS PASSED AT THE  
**FIRST REGULAR SESSION**  
of the  
ONE HUNDRED AND EIGHTH LEGISLATURE  
1977

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1977-78

STATE DEVELOPMENT OFFICE

Maine Small Business Loan Insurance Fund \$100,000

Any balance remaining in this account on June 30, 1978, shall not lapse, but shall remain in a continuous carrying account to be carried forward from fiscal year to fiscal year to be expended for the purposes of this Act.

Effective October 24, 1977

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**CHAPTER 569**

**AN ACT to Increase the Exemption on Estates of Veterans.**

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

Sec. 1. 36 MRSA § 653, sub-§ 1, ¶ C-1 is enacted to read:

C-1. The estates up to the just value of \$5,000 for the 1978 tax year, and \$6,000 for each tax year thereafter, having a taxable situs in the place of residence of veterans who served in the Armed Forces of the United States during any federally recognized war period during or before World War I and who would be eligible for an exemption under paragraph C.

The exemption provided in this paragraph shall be in lieu of any exemption under paragraph C to which the veteran may be eligible and shall apply to the property of such veteran, including property held in joint tenancy with his or her spouse.

Sec. 2. 36 MRSA § 653, sub-§ 1, ¶ D-2 is enacted to read:

D-2. The estates up to the just value of \$5,000 for the 1978 tax year, and \$6,000 for each tax year thereafter, having a taxable situs in the place of residence of the unremarried widow or minor child of any veteran who would be entitled to an exemption under paragraph C, if living, or who is in receipt of a pension or compensation from the Federal Government as the widow or minor child of a veteran, and who is the unremarried widow or minor child of a veteran who served during any federally recognized war period during or before World War I and would be eligible for an exemption under paragraph D.

The exemption provided in this paragraph shall be in lieu of any exemption under paragraph D to which the person may be eligible.

Sec. 3. 36 MRSA § 653, sub-§ 1, ¶ D-3 is enacted to read:

D-3. The estates up on the just value of \$5,000 for the 1978 tax year, and \$6,000 for each tax year thereafter, having a taxable situs in the place of residence of the mother of a deceased veteran who is 62 years of age or older and is an unremarried widow who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of her son and who is receiving the pension or compensation from the Federal Government based upon the service-connected death of her son during any federally recognized war period during or before World War I and who would be eligible for an exemption under paragraph D.

The exemption provided in this paragraph shall be in lieu of any exemption under paragraph D to which the person may be eligible.

Effective October 24, 1977

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## CHAPTER 570

AN ACT to Amend the Employment Security Law to Include Federal Requirements and other Options Available to the State.

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

Sec. 1. 26 MRSA § 1043, sub-§ 1, as last amended by PL 1975, c. 407, § 1, is repealed and the following enacted in its place:

1. Agricultural labor.

A. On and after January 1, 1978, "agricultural labor" includes any service performed:

(1) On a farm, in the employ of any person, in connection with cultivating the soil or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training and management of livestock, bees, poultry and fur-bearing animals and wildlife;

(2) In the employ of the owner or tenant or other operator of a farm, in connection with the operation, management, conservation, improvement or maintenance of such farm and its tools and equipment, or in salvaging timber or clearing land of brush and other debris left by a hurricane, if the major part of such service is performed on a farm;

(3) In connection with the production or harvesting of any commodity defined as an agricultural commodity in section 15 (g) of the Agricultural Marketing Act, as amended, 12 U.S.C. 1141 J, or in connection with the ginning of cotton, or in connection with the operation or maintenance of ditches, canals, reservoirs or waterways, not owned or operated for profit,