

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND NINTH LEGISLATURE

AT THE

SECOND REGULAR SESSION

January 2, 1980 to April 3, 1980

AND AT THE

THIRD SPECIAL SESSION

May 22, 1980

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

K. J. Printing Co.
Augusta, Maine

PUBLIC LAWS
OF THE
STATE OF MAINE
AS PASSED AT THE
SECOND REGULAR SESSION
of the
ONE HUNDRED AND NINTH LEGISLATURE
January 2, 1980 to April 3, 1980

hereby imposed on every taxpayer for each taxable year, a tax equal to 15% of the federal minimum tax which is imposed on the taxpayer for the taxable year by the Internal Revenue Code of 1954, section 56, as amended and a tax equal to 15% of the federal alternative minimum tax which may be imposed on the taxpayer for the taxable year by the Internal Revenue Code of 1954, section 55, as amended.

Sec. 6. 36 MRSA § 5228, sub-§ 1, as repealed and replaced by PL 1975, c. 454, § 1, is amended by adding after the first paragraph a new paragraph to read:

Notwithstanding this subsection, no declaration is required of an individual if the estimated tax as defined in subsection 2 can reasonably be expected to be less than the amount of the estimated tax for which no declaration of estimated tax is required to be filed under the Internal Revenue Code of 1954, section 6015, as amended.

Sec. 7. 36 MRSA § 5229, sub-§ 3, as last amended by PL 1977, c. 517, § 3, is repealed.

Sec. 8. 36 MRSA § 5279, sub-§ 1, first sentence, as amended by PL 1979, c. 541, Pt. A, § 246, is further amended to read:

Under ~~regulations~~ **rules** prescribed by the assessor, interest shall be allowed and paid at the rate of ~~1/2%~~ **3/4%** per month upon any overpayment in respect of the tax imposed by this Part.

Sec. 9. PL 1979, c. 561, § 3 is amended to read:

Sec. 3. Effective date. This Act shall become effective with regard to ~~tax~~ **years claims filed** beginning on or after January 1, 1980.

Sec. 10. Effective date. Section 5 of this Act shall become effective for all tax years beginning on or after January 1, 1979 as applied to the Internal Revenue Code of 1954, Section 55.

Effective July 3, 1980, Unless otherwise indicated

CHAPTER 616

H. P. 1688 — L. D. 1796

AN ACT to Redefine Golf Club, under the Liquor Laws, to Include Clubs with over 1,200 Yards per 9 Holes.

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

28 MRSA § 2, sub-§ 8, ¶ E, as last repealed and replaced by PL 1975, c. 741, § 1, is amended to read:

E. Golf club. "Golf club" ~~shall mean~~ **means** any commercially operated facility, whether publicly or privately owned, offering golfing facilities to the general public for a fee, having as a part thereof a regulation size golf course of not less than 9 holes and an average total of not less than ~~2,400~~ **1,200** yards per 9 holes with a value of not less than \$100,000, offering food for sale to the public and having adequate facilities for the sale and consumption of alcoholic beverages as determined by the State Liquor Commission.

Effective July 3, 1980

CHAPTER 617

H. P. 1866 — L. D. 1956

AN ACT to Amend the Emergency Home Heating Act of 1979.

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 will terminate after the end of the current heating season; and

Whereas, federal energy assistance is not available this heating season for elderly and disabled persons whose incomes are above 125% of federal poverty guidelines, but below the income guidelines for Maine's Elderly Homeowner's Tax and Rent Refund Act; and

Whereas, the Emergency Home Heating Act of 1979 contains a deadline for applications which leaves such elderly and disabled persons without recourse of state assistance for 2 months of the heating season; 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. PL 1979, c. 574, § 6, sub-§ 2, ¶ B, sub-¶ (1), div. (d) is amended by adding at the end the following new sentence:

The requirement that assistance be made available in at least 2 installments no fewer than 30 days apart does not apply to assistance provided after February 29, 1980.

Sec. 2. PL 1979, c. 574, § 6, sub-§ 2, ¶ F is amended to read: