

# MAINE STATE LEGISLATURE

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**LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED BY THE  
ONE HUNDRED AND THIRTEENTH LEGISLATURE  
FIRST REGULAR SESSION

December 3, 1986 to June 30, 1987

Chapters 1-542

PUBLISHED BY THE REVISOR OF STATUTES  
IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,  
TITLE 3, SECTION 163-A, SUBSECTION 4.

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Twin City Printery  
Lewiston, Maine  
1987

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**PUBLIC LAWS**

OF THE

**STATE OF MAINE**

AS PASSED AT THE  
FIRST REGULAR SESSION  
of the  
ONE HUNDRED AND THIRTEENTH LEGISLATURE  
1987

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Effective September 29, 1987.

**CHAPTER 13**

H.P. 199 — L.D. 251

**AN ACT Amending the Excise Tax Law as it Relates to Telephone Company Motor Vehicles.**

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

36 MRSA §1483, sub-§6, as amended by PL 1965, c. 513, §75, is repealed and the following enacted to read:

6. Persons subject to other excise taxes. Vehicles owned or leased by persons providing telecommunications service subject to the excise tax imposed in chapter 364 and vehicles owned by railroad companies subject to the excise tax imposed in chapter 361.

Effective September 29, 1987.

**CHAPTER 14**

H.P. 45 — L.D. 48

**AN ACT to Repeal the Requirement that Unemployment Tax Liens and Warrants be Filed in the Offices of Municipal Clerks.**

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

Sec. 1. 26 MRSA §1227, sub-§1, as amended by PL 1983, C. 351, §31, is further amended to read:

1. Form and effect. Upon the failure of an employer to pay the amount assessed pursuant to section 1225, the commissioner may file in the registry of deeds of any county ~~or with any town or city clerk~~ a certificate under his official seal, stating the name of the employer; his address; the amount of the contributions and interest or penalties assessed and in default; and that the time in which an appeal is permitted pursuant to section 1226 has expired without the appeal having been taken or that delay will jeopardize collection. When the certificate is duly filed and recorded, the amount of the assessment shall be a lien upon the entire interest of the employer, legal or equitable, in any real or tangible personal property situated within the jurisdiction of the office in which that certificate was filed. A lien obtained in this manner is a lien for taxes and the priority of the lien shall be governed by the laws of this State. The liens shall be subordinate to any real estate mortgage previously recorded as required by law. No lien for contributions or interest shall be valid against one who purchases personal property from the employer in the usual course of his business, in good faith and without actual notice of

the lien. The lien may be enforced against any real or personal property by a civil action in the name of the commissioner. The commissioner shall discharge any such lien upon receiving, from any such employer against whose property a lien certificate has been filed, a good and sufficient bond with sureties conditioned upon the payment of the amount of contributions and interest as finally determined, together with any additional amount which may have become due or may have accrued under this chapter and costs of court, if any.

The foregoing remedies shall be in addition to all other remedies.

Sec. 2. 26 MRSA §1227, sub-§2, as amended by PL 1983, c. 351, §32, is further amended to read:

2. Filing lien. Certificates of liens for contributions or interest, or certificates discharging the liens prepared in accordance with this section, shall be received, recorded and indexed by registrars of deeds ~~or town or city clerks~~ in the same manner as similar instruments are recorded and indexed. The fee to be paid by the commissioner for recording each such certificate is \$5, which need not be prepaid.

Sec. 3. 26 MRSA §1230, sub-§3, as enacted by PL 1975, c. 462, §9, is amended to read:

3. Warrant effective as lien. An abstract or copy of the warrant may be filed for record in the register of deeds of any county ~~or with any town or city clerk~~. From the time of ~~said~~ the filing, the amount specified in the warrant shall constitute a lien upon all real property and other tangible assets in the county or town owned by the liable employer or acquired by him during the period of the lien. The lien shall have the force, effect and priority of a judgment lien and shall continue for 5 years from the date of recording, unless sooner released or otherwise discharged or extended as prescribed herein. The lien may be extended for an additional 5-year period by filing, for record in the registry of deeds ~~or with the town or city clerk~~, an abstract or copy of the warrant within the original 5-year period or within 5 years from the date of the last extension of the lien.

Effective September 29, 1987.

**CHAPTER 15**

H.P. 46 — L.D. 49

**AN ACT to Validate Certain Abstracts of Divorce Decrees.**

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

Whereas, some title attorneys will continue to question the ability of abstracts of divorce decrees to oper-