

MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 1743

House of Representatives, June 29, 1967

Filed by Mr. Richardson of Cumberland. Printed under House Rule 33.

BERTHA W. JOHNSON, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-SEVEN

HOUSE AMENDMENT "I" to S. P. 597, L. D. 1575, Bill, "An Act to Appropriate Moneys for the Expenditures of State Government and for Other Purposes for the Fiscal Years Ending June 30, 1968 and June 30, 1969."

Amend said Bill in Section A by striking out all of the following caption:

"DEBT RETIREMENT

General Fund Bonds

All Other

1,865,000

1,980,000"

Further amend said Bill in Section A under the caption "EDUCATION DEPARTMENT OF" by striking out from the paragraph entitled "Subsidies to Cities and Towns for Professional Credits" the line:

"All Other

125,000

125,000"

and inserting in place thereof the line:

'All Other

125,000

—'

and by striking out from the paragraph entitled "General Purpose Subsidies to Cities and Towns" the line:

"All Other

32,968,789

30,868,789"

and inserting in place thereof the line:

'All Other

30,968,789

30,868,789';

and by striking out all of the last line and inserting in place thereof the line:

'Total Department of Education 40,653,612

41,022,386'

Further amend said Bill in Section A under the caption "FINANCE AND ADMINISTRATION, DEPARTMENT OF" by striking out from the paragraph entitled "Property Management Division" the lines:

"Personal Services	(121)	536,516	(121)	545,282
All Other		176,829		178,397
Capital Expenditures		10,000		5,000"

and inserting in place thereof the lines:

'Personal Services	(120)	527,624	(120)	536,390
All Other		168,743		169,851
Capital Expenditures		10,000		5,000' :

and by striking out all of the last 2 lines and inserting in place thereof the following lines:

'Total Department of Finance and Administration		2,955,369		3,000,954'
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Further amend said Bill in Section A under the caption "INTEREST ON BONDS" by striking out from the paragraph entitled "General Fund Bonds" the line:

"All Other		1,058,817		984,425"
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and inserting in place thereof the line:

'All Other		800,849		947,706'
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Further amend said Bill in Section A under the caption "LABOR AND INDUSTRY, DEPARTMENT OF" by striking out from the paragraph entitled "Administration" the lines:

"Personal Services	(28½)	171,514	(28½)	174,956
All Other		34,695		34,695
Capital Expenditures		410		150"

and inserting in place thereof the lines:

'Personal Services	(29½)	176,295	(29½)	181,003
All Other		37,195		37,195
Capital Expenditures		410		150'

Further amend said Bill in Section A by striking out all of the last line and inserting in place thereof the line:

'Total—Section A		\$105,796,987		\$109,572,456'
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Further amend said Bill in Section B under the caption "ATTORNEY GENERAL" by striking out the figure "(3)" which appears twice after the words "Personal Services" and inserting in place thereof the figure '(4)' twice; and by striking out all the paragraph at the end and inserting in place thereof the following paragraph:

'Provides three additional Assistant Attorneys General, one Account Clerk, conversion of a part-time Assistant Attorney General to full time, salary increases and and related travel and office expense'

Further amend said Bill in Section B under the caption "CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS" by striking out from the paragraph entitled "To Highway Fund" the lines :

'General Fund's share of State Police Costs	112,767	96,098
Provides funds for twenty-eight new State Troopers and a twenty-year retirement program for State Police officers"		

and inserting in place thereof the lines :

'General Fund's share of State Police Costs	81,064	72,197
Provides funds for fifteen new State Troopers and a twenty-year retirement program for State Police officers'		

Further amend said Bill in Section B under the caption "CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS" by striking out the last line :

"Total Contributions and Transfers	148,517	131,848"
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and inserting in place thereof the line :

'Total Contributions and Transfers	116,814	107,947'
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Further amend said Bill by striking out all of the following :

"BI-STATE COMMISSION ON OCEANOGRAPHY		
All Other	50,000	—
To match funds with the State of New Hampshire for the purpose of promoting oceanography"		

Further amend said Bill in section B under the caption "UNIVERSITY OF MAINE" by striking out the line :

"All Other	141,411	166,170"
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and inserting in place thereof the line :

'All Other	1,141,411	966,170'
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Further amend said Bill by striking out all of the last line of Section B:

“Total—Section B	\$2,427,838	\$2,706,233”
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and inserting in place thereof the line:

‘Total—Section B	\$3,346,135	\$3,482,332’
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Further amend said Bill by striking out the last paragraph before the emergency clause and inserting in place thereof the following:

‘Amounting to \$109,143,122 for the fiscal year ending June 30, 1968, and \$113,054,788 for the fiscal year ending June 30, 1969.’

Further amend said Bill by inserting before the emergency clause the following:

‘Section C

FINANCE AND ADMINISTRATION, DEPARTMENT OF

Bureau of Public Improvements

*Repairs and Minor Improvements—
state-wide

\$400,000

—

DEBT RETIREMENT

*General Fund Bonds

\$1,557,500

\$1,917,500

* The items in Section C to come from the Unappropriated Surplus of General Fund. Any balance at June 30, 1968 in the starred items above shall carry into the 1969 fiscal year to be expended for the same purpose.

Section D

Relating to State Police Retirement Benefits Under the Maine State Retirement System.

R. S., T. 5, § 1121, sub-§ 1, ¶ C, amended.
The first 2 sentences of paragraph C of subsection 1 of section 1121 of Title 5 of the Revised Statutes are repealed and the following enacted in place thereof:

Any member of the State Police who became a member of that department subsequent to July 9, 1943 may retire upon completion of 20 years of creditable service as a state police officer, but must retire upon attainment of age 55, except that any member who is a state police officer on January 1, 1967 and who will not have 20 years creditable service at the time age 55 is attained may continue in said service until 20

years is attained and forthwith shall be required. Except that military service credits as allowed under section 1094 shall not be considered as part of the creditable service necessary for the 20 years service as a state police officer, but that any military service creditable under section 1091 shall be considered to be part of the creditable service necessary for the 20 years as a state police officer provided that he was a state police at the time of entrance into said military service and upon separation from military service again became a state police officer.

Section E

R. S., T. 5, § 151-A, additional. Title 5 of the Revised Statutes is amended by adding a new section 151-A, to read as follows:

§ 151-A. Income from temporary investment of bonds

All net income realized from the temporary investment of bond proceeds on general fund bond issues approved by the 103rd Legislature and future Legislatures shall be credited to a special account designated as Debt Service Account, and used only for the retirement of bonds.

Section F

R. S., T. 28, § 451, amended. The first sentence of section 451 of Title 28 of the Revised Statutes is amended to read as follows:

All spirits and wines shall be sold by the commission at a price to be determined by the commission which will produce a state liquor tax of not less than ~~65%~~ 70% based on the less carload cost F.O.B., State Liquor Commission warehouse, and in addition thereto there shall be levied and imposed an excise tax of 24c per gallon on wines containing 10% to 14% alcohol by volume, 75c per gallon on wines containing 15% to 21% alcohol by volume and \$1 per gallon on sparkling wines; except that spirits and wines sold at wholesale under section 204 may be sold at wholesale prices established pursuant to the provisions thereof.

Section G

R. S., T. 28, § 452, amended. The 2nd sentence of section 452 of Title 28 of the Revised Statutes is amended to read as follows:

A wholesale licensee who imports malt liquor shall pay an excise tax of ~~25¢~~ 30¢ per gallon and at a like rate for any multiple or fraction thereof.

Section H

Sec. 1. R. S., T. 36, § 4365, amended. The first sentence of section 4365 of Title 36 of the Revised Statutes, as amended by section 1 of chapter 343 of the public laws of 1965, is further amended to read as follows:

A tax is imposed on all cigarettes held in this State by any person for sale, said tax to be at the rate of ~~4~~ 5 mills for each cigarette and the payment thereof to be evidenced by the affixing of stamps to the packages containing the cigarettes.

Sec. 2. R. S., T. 36, § 4365, amended. The next to the last sentence of section 4365 of Title 36 of the Revised Statutes, as amended by section 2 of chapter 343 of the public laws of 1965, is further amended to read as follows:

The Tax Assessor thereupon shall notify the unclassified importer of the amount of the tax due thereon, which shall be at the rate of ~~4~~ 5 mills per cigarette.

Sec. 3. Cigarettes on hand; stamping or accounting; waiver provision. The State Tax Assessor may by regulation waive for a period of not over 7 days following the effective date of Section H of this Act, payment of additional tax by retail dealers with respect to stocks of cigarettes properly stamped at the rate of 4 mills per cigarette sold during such period, provided such stocks were on hand as of the effective date of Section H of this Act; and pursuant thereto, the State Tax Assessor may also waive for the same period the application to retail dealers of the Revised Statutes, Title 36, section 4369, 4370 and 4372 as respects such cigarettes.

Nothing herein shall be construed to authorize any distributor or subjobber to distribute to any retail outlet cigarettes not properly stamped at the rate of 5 mills per cigarette.

Cigarettes in the hands of retail dealers subsequent to the period of waiver provided for above, not properly stamped at the rate of 5 mills per cigarette, shall be subject to confiscation under the provisions of the Revised Statutes, Title 36, section 4372; and such retailer shall be subject to any other penalties by law provided.

Section I

Sec. 1. R. S., T. 36, c. 712, additional. Title 36 of the Revised Statutes is amended by adding a new chapter 712, to read as follows:

CHAPTER 712

REAL ESTATE TRANSFERS

§ 4641. Definitions

1. **Consideration.** "Consideration" means the total price or amount paid, or required to be paid, for real property valued in money, whether received in money or otherwise; and shall include the amount of any mortgages, liens or encumbrances thereon.

2. **Deed.** "Deed" means a written instrument whereby the grantor conveys to the grantee title in whole or in part to real property.

§ 4642. Rate of tax

There is imposed a tax upon the transfer of title to real property, at the rate of \$1 for consideration between \$251 and \$500 and 55c for each \$500 or fraction thereof above \$500. The grantee shall be liable for payment of such tax.

§ 4643. Collection

When any deed is offered for recordation, the register of deeds shall ascertain and compute the amount of tax due thereon and shall collect such amount as prerequisite to the acceptance of the deed for recordation.

The amount of tax shall be computed on the consideration for the deed and shall be stamped by the register on the deed.

Each register of deeds shall, on or before the 10th day of each month, pay over to the Treasurer of State 90% of tax collected during the previous month. The remaining 10% shall be retained for the county by the register of deeds and accounted for to the county treasurer as reimbursement for services rendered by the county in collecting the tax.

§ 4644. Exemptions

1. **Exemptions.** The following deeds shall be exempt from the tax imposed by this chapter:

- A. Deeds to property acquired by or from the United States of America, the State of Maine or any of their instrumentalities, agencies or subdivisions;
- B. Mortgage deeds and discharges of mortgage deeds;
- C. Deeds of partition;
- D. Deeds made pursuant to mergers of corporations;
- E. Deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock.

Sec. 2. Effective date. Section I of this Act shall become effective on January 1, 1968 except as to deeds acknowledged or recorded prior to that date.

Section J

R. S., T. 36, § 3462, amended. The first sentence of section 3462 of Title 36 of the Revised Statutes is amended to read as follows:

Property which shall so pass to or for the use of the following persons who shall be designated as Class A, to wit: Husband, wife, lineal ancestor, lineal descendant, adopted child, stepchild, adoptive parent, wife or widow of a natural or adopted son or husband or widower of a natural or adopted daughter of a decedent, grandchild who is the natural or adopted child of a natural or adopted child of a decedent, shall be subject to a tax upon the value thereof, in excess of the exemption hereinafter provided; of ~~2%~~ 3% of such value in excess of said exemption as does not exceed ~~\$50,000~~ \$25,000; of ~~3%~~ 4% of such value as exceeds said ~~\$50,000~~ \$25,000 and does not exceed ~~\$100,000~~ \$50,000; of ~~4%~~ 6% of such value as exceeds ~~\$100,000~~ \$50,000 and does not exceed ~~\$250,000~~ \$100,000; of 8% of such value as exceeds \$100,000 and does not exceed \$250,000; and of ~~6%~~ 10% of such value as exceeds \$250,000.