

		(EMERGEN	CY)	
	FIRST	REGULAR	SESSION	1
ONI	E HUNDRED A	ND ELEVE	NTH LEGI	ISLATURE
Legislative Do	ocument			No. 15
S.P. 529				In Senate, May 3, 19
Referred to ordered printed		on Judiciar	y. Sent dov	wn for concurrence and
		JOY J	. O'BRIEN	I, Secretary of the Sen
	enator Trafton o Representative			
30	ST	ATE OF M	AINE	
I	IN THE VINETEEN HUI	YEAR OF NDRED ANI		
	ACT to Make Inconsistene			
lature do	ncy preamble not become unless en	ne effec <sup>.</sup>	tive unt	ts of the Legis til 90 days aften ncies; and
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1 Whereas, in the judgment of the Legislature, 2 these facts create an emergency within the meaning of 3 the Constitution of Maine and require the following 4 legislation as immediately necessary for the preser-5 vation of the public peace, health and safety; now, 6 therefore,

7 Be it enacted by the People of the State of Maine as 8 follows:

- 9 Sec. 1. 1 MRSA §120, as enacted by PL 1983, c.
   10 76, is reallocated to 1 MRSA §121.
- 11 Sec. 2. 5 MRSA §89, sub-§2, ¶E, as enacted by PL
  12 1981, c. 506, §1, is amended to read:

13 E. Provide that any license **er identification** 14 **eard** issued to persons under 20 years of age 15 shall be distinguished by a different color or 16 other means to make such distinction easily 17 observable.

18 Sec. 3. 5 MRSA §711, sub-§2, ¶A, as amended by 19 PL 1981, c. 708, §§1 to 3, is further amended to 20 read:

A. The following positions in the following
departments are major policy-influencing positions. These positions and their successor positions shall be subject to this subsection, notwithstanding any other provision of law:

26 Department of the Attorney General: (1) 27 (a) Deputy Attorneys General; and 28 (b) Assistant Attorneys General-; 29 (1-A) Department of Agriculture, Food and 30 Rural Resources: 31 Deputy Commissioners; (a) 32 (b) Associate Commissioner for Policy 33 Development;

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1 2			(c) Director, Bureau of Agricultural Productions;
3 4			(d) Director, Bureau of Agricultural Marketing;
5 6			(e) Director, Bureau of Agricultural and Rural Resources; and
7 8			(f) Director, Bureau of Public Ser- vices <del>.</del> ;
9		(2)	Department of Business Regulation:
10			(a) Superintendent, Bureau of Banking;
11 12			(b) Superintendent, Bureau of Consumer Credit Protection; and
13 14			(c) Superintendent, Bureau of Insur- ance <del>.<u>;</u></del>
15	c	(3)	Department of Conservation:
16			(a) Director, Administrative Services;
17 18			(b) Director, Planning and Program Services;
19			(c) Director, Bureau of Forestry;
20			(d) Director, Maine Geological Survey;
21 22			(e) Executive Director, <u>Maine</u> Land Use Regulation Commission;
23 24			(f) Director, Bureau of Parks and Recreation;
25 26			(g) Director, Bureau of Public Lands; and
27 28			(h) Forest Insect Manager, Bureau of Forestry <del>;</del>
29 30		(4) Serv	Department of Educational and Cultural ices:

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1		(a) Assistant to the Commissioner;
2		(b) Deputy Commissioner;
3 4		(c) Associate Commissioner, Bureau of School Management;
5 6		(d) Associate Commissioner, Bureau of Instruction; and
7 8		(e) Associate Commissioner, Bureau of Vocational Education <del>.</del> ;
9 10	(5) tion	•
11		(a) State Controller;
12		(b) State Purchasing Agent;
13		(c) State Tax Assessor;
14 15		(d) Director, Bureau of Public Improvements;
16 17		(e) Director, Bureau of Alcoholic Bev- erages; and
18		(f) State Budget Officer <del>.</del> ;
19	(6)	Department of Human Services:
20		(a) Deputy Commissioners;
21 22		(b) Director, Bureau of Maine's Elderly;
23 24		(c) Director, Bureau of Resource Development;
25		(d) Director, Bureau of Health;
26 27		(e) Director, Bureau of Rehabilita- tion;
28 29		(f) Director, Bureau of Income Mainte- nance;

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1 2		(g) Director, State Health Planning and Development Agency; and
3 4		<pre>(h) Director, Bureau of Medical Ser- vices-;</pre>
5	(7)	Maine Human Rights Commission:
6		(a) Executive Director; and
7		(b) Chief Compliance Officer <del>.</del> ;
8	<del>(</del> 8 <del>)</del>	Department of Indian Affairs-
9		(a) Deputy Commissioner-
10 11	(9) Wildi	Department of Inland Fisheries and Life:
12		(a) Deputy Commissioner-;
13	(10)	Maine State Lottery Commission:
14		(a) Deputy Director-;
15	(11)	Department of Labor:
16 17		(a) Director, Manpower Training Divi- sion;
18 19		(b) Director, Bureau of Labor Stan- dards; and
20 21		(c) Executive Director, Maine Labor Relations Board <del>,</del>
22	(12)	Department of Marine Resources:
23		(a) Deputy Commissioner <del>.</del> ;
24 25	(13) recti	Department of Mental Health and Cor-
26		(a) Associate Commissioner;
27		(b) Director, Bureau of Mental Health;

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1 2		(c) Superintendent, Augusta Mental Health Institute;
3 4		(d) Superintendent, Bangor Mental Health Institute;
5 6		(e) Director, Bureau of Mental Retar- dation;
7 8		(f) Superintendent, Pineland Center; and
9		(g) Director, Bureau of Corrections <del>.</del>
10 11	(14) Servi	Department of Defense and Veterans .ces:
12		(a) Deputy Adjutant General;
13 14		(b) Director, Bureau of Civil Emer- gency Preparedness; and
15 16		<pre>(c) Director, Bureau of Veterans Ser- vices-;</pre>
17	(15)	Department of Public Safety:
18		(a) Chief, Bureau of State Police;
19 20		(b) Director, Bureau of Liquor Enforcement;
21 22		(c) Director, Office of State Fire Marshal; and
23 24		(d) Director, Maine Criminal Justice Academy <del>.</del>
25	(16)	Department of Secretary of State:
26		(a) Deputy Secretaries of State; and
		(b) State Anchivist, and
27		(b) State Archivist <del>;</del> and
27 28	(17)	Department of Transportation:

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1 (b) Chief Counsel, Bureau of Legal 2 Services. 3 Sec. 4. 5 MRSA §1092, sub-§15, as enacted by PL 4 1977, c. 580, §3, is amended to read: Mandatory retirement age prohibited. 5 15. Any parteipating participating local district shall б be governed by section 1006, the provisions of which 7 8 prohibit the use of a mandatory retirement age. 9 Sec. 5. 5 MRSA §1121, sub-§1, ¶A, as amended by 1981, c. 146, is repealed and the following 10 PLenacted in its place: 11 12 A. Any member, who at the attainment of age 60 years is in service, may retire at any time then 13 14 or thereafter on a service retirement allowance, 15 provided that the member has been in service for 16 a minimum of one year immediately prior to 17 retirement, upon written application to the board 18 of trustees setting forth at what time he desires 19 to be retired. Any member not in service may 20 retire at the age of 60 years or thereafter on a 21 service retirement allowance upon written application to the board of trustees setting forth at 22 what time he desires to be retired, provided that 23 24 he has at least 10 years of creditable service or 5 full terms as a Legislator, any part of which 25 26 service must have been rendered when he was, or 27 could have been under then existing law, a contributing member to any publicly supported con-28 tributory retirement system sponsored by 29 the State and provided that, at the effective date of 30 the retirement allowance, his contributions are 31 on deposit in the Members' Contribution Fund. 32 33 Sec. 6. 5 MRSA §1121, sub-§4, ¶D, as amended by PL 1977, c. 580, §10, is further amended to read: 34 35 D. Any member who is a liquor inspector, includ-36 ing the chief inspector and who has completed at 37 least 25 years of creditable service in his respective capacity, may retire at age 55 on a 38 39 service retirement allowance, which shall be equal to 1/2 of his average final compensation 40 41 and an additional 2% of his average final compen-

each year of membership service not 1 sation for 2 included in the age and service conditions for 3 retirement under this paragraph. Notwithstanding 4 the foregoing, the service of a chief inspector 5 attained the age of 657 and who desires who has 6 in service, may be ŧe remain continued for 7 one year, but not beyond the attainperieds of 8 ment of age 707 if approved by the Geverner-9 service Requests for extensions of for state 10 employees shall be filed with the appointing 11 authority7 who shall send it to the Commissioner 12 of Personnel for review and comment, who shall 13 then forward it to the Governor. In no instance 14 shall the power to extend the service θ£ the 15 ehief inspector be extended beyond the attained Notwithstanding the provisions of ph7 any person employed as a liquor 16 age e£ 70-17 paragraph<del>,</del> this 18 inspector on or before September 37 1965 who has been employed continuously as such and who will 19 20 not attain the 25 years of creditable service aŧ 21 age 657 shall be permitted to continue in his 22 employment as a liquor inspector in order ŧø obtain the 25 years of creditable service neces-23 24 sary, at which time such liquor inspector must be 25 retired-

26 Sec. 7. 5 MRSA §1121, sub-§7, as amended by PL 27 1975, c. 622, §51, is repealed.

28 Sec. 8. 5 MRSA §1124, sub-§1, ¶B, as amended by 29 PL 1981, c. 519, §1, is further amended to read:

30 In lieu of accepting the payment provided в. in 31 paragraph A, the first of certain designated ben-32 eficiaries, if living at the death of the member 33 or former member, may elect to substitute the 34 benefits described below in this paragraph. Such The designated beneficiary shall be a spouse, 35 36 child or children of the member or former member, 37 mother or father, mother and father, or if no designation was made, the first of the following 38 listed persons, if any, alive at the death of the 39 40 member or former member, spouse, child or children, parents or parent of the deceased. 41

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(1) Benefits shall be as follows:

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(a) A spouse alive and who has not become the dependent of another person at the time of the death of the member or former member, shall be paid \$150 a month, commencing the first month after such that death occurs, and continuing until the date of his death or until he becomes the dependent of another person, whichever happens first, providina provided that either the deceased member or former member had 10 years of creditable service at the time his death or that the surviving of spouse is certified by the medical board, after a medical examination, to be mentally or physically incapacitated and that such the incapacity is likely be permanent. Such The spouse may .to qualify for this benefit in addition to any payments received as provided by division (b), but shall not receive this benefit simultaneously with that provided by division (b).

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(b) A spouse, alive and who has not become the dependent of another person at the time of the death of the member or former member who has the care of unmarried children of the deceased member or former member under 18 years age, or unmarried children of the of deceased member under 22 years of age and a full-time student, or any other progeny of the deceased who is considered to be mentally incompetent under the general statutes pertaining thereto, or who is certified to be menincompetent by the medical board tally or who is certified by the medical board to be physically and permanently incapacitated, shall be paid \$150 а month, commencing the first month after such that death occurs and continuing during his lifetime for such time as such those children or progeny are in his care and he has not become the dependent of another person.

1 (c) The unmarried child or children 2 under 18 years, or unmarried children 3 of the deceased member or former member 4 under 22 years of age and a full-time 5 student, or any other progeny of the 6 deceased who is adjudged mentally incompetent by a Probate Court in the 7 8 State of Maine or who is certified by 9 the medical board to be physically and 10 permanently incapacitated at the time 11 of the death of the member or former 12 member, shall receive benefits as fol-13 lows<del>.</del> 14 One child shall be paid \$150 per month. 15 Two children shall be paid \$225 per 16 month, which shall be divided equally 17 between them. 18 Three children or more shall be paid 19 \$300 per month, which shall be divided 20 equally among them. 21 The benefits shall commence the first 22 month after the death of the member or 23 former member and be payable to each 24 child until he reaches his 18th birth-25 day, or until he reaches his 22nd 26 birthday if a full-time student, or prior to death, whichever occurs first. In the event of the marriage or death 27 28 death 29 of any such child prior to his 18th 30 birthday, or to his 22nd birthday if a 31 full-time student, subsequent benefits 32 to the other children, if any, shall be 33 payable as if he had never lived. The 34 board of trustees shall adopt such 35 rules as are found necessary for a ben-36 eficiary to qualify as a full-time 37 student. 38 (d) A spouse living at the time of 39 death of the member or former member 40 and who has not become the dependent of 41 another person subsequent to the death 42 of the member shall be paid \$150 a

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1	month, commencing the first month after
2	the attainment of 60 years of age and
3	continuing until the date of his death.
4	Such The spouse may qualify for this
5	benefit in addition to any payments
6	received as provided by division (b)
7	but shall not receive this benefit
8	simultaneously with that provided by
9	division (a) or division (b).
10	(e) A parent, if living at the time of
11	the death of the member or former
12	member, and at least 60 years of age or
13	when that age is attained shall be paid
14	\$150 per month. If both parents are
15	eligible to benefits under this
16	section, and the older parent elects
17	benefits under this subsection, the
18	younger parent shall receive \$105 per
19	month if at least 60 years of age or
20	when that age is attained. Upon the
21	death of either parent, the survivor
22	shall receive \$150 per month.
23	Such These payments to any parent shall
24	commence the first month after the
25	death of the member or former member
26	occurs and continue until death. Bene-
27	fits are only payable under this provi-
28	sion in the event no other benefits
29	have been received in accordance with
30	divisions division (a), (b), (c) or
31	(d).
32	(f) Any recipient of benefits under
33	this section who, on or after attaining
34	age 60, becomes the dependent of
35	another person, shall be entitled to
36	continuation of benefits under this
37	section until his death.
38	(3) If benefits are paid under this para-
39	graph B, the amount of deceased member's ac-
40	cumulated contributions in the Members' Con-
41	tribution Fund shall be transferred to the
42	Survivors' Benefits Fund, and the amount of
43	former member's accumulated contributions in

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1 the Retirement Allowance Fund shall be transferred to the Survivors' Benefits Fund.

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(4) In the event that any person becomes entitled to the payment of benefits under this section and dies before either the refund check or the initial survivor benefit check shall be endorsed and presented to a holder in due course then it shall be considered as if such that person had predeceased the member or former member. Any beneficiary of this section shall have the right to change his choice of payment at any time up to the point of endorsement and presentation to a holder in due course of either the refund check or the initial survivor benefit payment.

17 Sec. 9. 12 MRSA §1201, 4th ¶, as amended by PL 18 1981, c. 435, §§1 and 2, is further amended to read:

19 Hancock County. Townships N.D.: 3 and Strip 20 4 and Strip North. Townships S.D.: 7, 8, 9, North: 10. Townships M.D.: 16, 22, 28, 32, 34, 35, 39, 40, 41. Islands: Beach, Bear, Bradbury's, Butter or 21 22 Dirigo, Eagle, Hog, Little Spruce, Marshall's, 23 24 Pickering's, Pond, Resolution, Spruce Head, Western. 25 Municipality-

26 Sec. 10. 14 MRSA §4423, as enacted by PL 1981, 27 c. 431, §2, is amended to read:

#### 28 §4423. Exempt property acquired within 90 days

29 Notwithstanding section 4402 4424, if within 90 days of the attachment, or, in a proceeding under the 30 31 United States Code, Title 11, the date of the filing 32 of the petition, the debtor transfers his nonexempt 33 property and as a result acquires, improves, or 34 increases in value property otherwise exempt under 35 section 4422, his interest shall not be exempt to the 36 extent that the acquisition, improvement or increase 37 in value exceeds the reasonable needs of the debtor 38 or his dependents.

39 Sec. 11. 14 MRSA §6024, as enacted by PL 1981, c. 400, is reallocated to 14 MRSA §6027. 40

- Sec. 12. 15 MRSA §3309-A, first ¶, as enacted by
   PL 1981, c. 619, §4, is amended to read:
- 3 The court shall not order a juvenile to undergo a 4 diagnostic evaluation, as defined in section 3303 5 <u>3003</u>, subsection 4-A, except as follows:
- 6 Sec. 13. 17 MRSA §1093, as amended by PL 1975, 7 c. 497, §3, is further amended to read:
- 8 §1093. Shooting of pigeons and other birds; wild 9 game excepted

10 Whoever keeps or uses any live pigeon, fowl or 11 other bird for a target or to be shot at, either for 12 amusement or as a test of skill in marksmanship, and 13 whoever shoots at any such bird or is present as a 14 party, umpire or judge at such shooting, and whoever 15 rents any building, shed, room, yard, field or prem-16 ises, or knowingly suffers the use of the same for such purpose, shall be punished by a fine of not more 17 18 than \$50 or by imprisonment for not more than 30 19 days. Nothing in this section prohibits the shooting 20 of wild game in its wild state or the shooting of 21 birds at field trials under the supervision of the 22 Department of Inland Fisheries and Wildlife in accor-23 dance with Title 7, section 3554 12, chapter 707, 24 subchapter IX.

 25
 Sec. 14.
 17 MRSA §3204, 2nd ¶, as amended by PL

 26
 1981, c.
 352, §5, is further amended to read:

27 This section shall not apply to: The operation or 28 maintenance of common, contract and private carriers; taxicabs; airplanes; newspapers; radio and television 29 30 stations; hotels, motels, rooming houses, tourist and 31 trailer camps; restaurants; garages and motor vehicle stations; retail monument dealers; automatic 32 service 33 laundries; machines that vend anything of value, 34 including, but not limited to, a product, money or service; a satellite facility approved by the Super-35 intendent of the Bureau of Banking under Title 9-B; 36 37 or comparable facility approved by the appropriate 38 federal authority; pharmacies; greenhouses; seasonal 39 stands engaged in sale of farm produce, dairy prod-40 ucts, sea food or Christmas trees; public utilities; industries normally kept in continuous operations, 41

1 including, but not limited to, pulp and paper plants 2 and textile plants; processing plants handling agri-3 cultural produce or products of the sea; ship 4 chandleries; marinas; establishments primarily 5 selling boats, boating equipment, sporting equipment, 6 souvenirs and novelties; motion picture theatres; 7 public dancing; sports and athletic events; bowling alleys; displaying or exploding fireworks, 8 under 9 Title 8, chapter 9; musical concerts; religious, edu-10 scientific or philosophical cational, lectures; 11 historic, recreational and amusement faciliscenic, 12 ties; real estate brokers and real estate salesmen; 13 mobile home brokers and mobile home salesmen; pro-14 vided that this section shall not exempt the busi-15 nesses or facilities specified in sections 3205, 3206 16 3207 from closing in any municipality until the and 17 requirements of those sections have been met; stores 18 wherein no more than 5 persons, including the propri-19 are employed in the usual and regular conduct etor, 20 of business; stores which have no more than 5,000 21 feet of interior customer square selling space, 22 excluding back room storage, office and processing 23 space.

 24
 Sec. 15.
 18-A MRSA §§2-402 and 2-405, as enacted

 25
 by PL 1979, c. 540, §1, are amended to read:

26 §2-402. Exempt property

27 In addition to the homestead allowance, the sur-28 viving spouse of a decedent who was domiciled in this 29 State is entitled from the estate to value not exceeding \$3,500 in excess of any security interests 30 31 therein in property exempt under Title 14, section 32 on the date of death of the decedent. If 4401 4421 33 there is no surviving spouse, children of the dece-34 dent are entitled jointly to the same value. If 35 encumbered chattels are selected and if the value in 36 excess of security interests, plus that of other exempt property, is less than \$3,500, or if there 37 is not \$3,500 worth of exempt property in the estate, 38 39 the spouse or children are entitled to other assets the estate, if any, to the extent necessary to 40 of 41 make up the \$3,500 value. Rights to exempt property 42 assets needed to make up a deficiency of exempt and 43 property have priority over all claims against the 44 estate, except that the right to any assets to make

up a deficiency of exempt property shall 1 abate as 2 necessary to permit prior payment of homestead allowand family allowance. These rights are in addi-3 ance 4 tion to any benefit or share passing to the surviving 5 spouse or children by the will of the decedent unless 6 otherwise provided, by intestate succession, or by 7 way of elective share.

#### 8 §2-405. Estate property exempt

9 Notwithstanding any provisions to the contrary, any part of the decedent's estate which shall be 10 ex-11 empt under Title 14, section 4401 4421, on the date 12 of decedent's death, shall not be liable for payment 13 of debts of the decedent or claims against his 14 estate; provided; hewever, that nothing in this 15 section shall may be deemed to affect the provisions 16 of sections 2-401 through 2-404.

 17
 Sec. 16.
 19 MRSA §752, first ¶, as amended by PL

 18
 1981, c.
 174, §2, is further amended to read:

19 The court making an order of nullity or of 20 divorce may make an order concerning the care, cus-21 tody and support of the minor children of the parties and may decree which parent shall have exclusive care 22 and custody of any of the minor children, may 23 appor-24 tion the care and custody of any of the minor chil-25 dren between the parents, may decree that the parents 26 shall have joint custody of any of the minor chil-27 or may grant the care and custody of those dren. children to a 3rd person or to some suitable society 28 institution for the care and protection of chil-29 or 30 dren or to the Department of Human Services. The 31 court shall not consider abandonment of the family 32 residence as a factor in determining custodial rights 33 when the abandoning party has been physically harmed 34 seriously threatened with physical harm by his or 35 threat of harm by spouse, when that harm or his 36 spouse was causally related to the abandonment. An 37 for order child support under this section may 38 include order for the payment of part or all of an 39 the medical expenses, hospital expenses and other 40 health care expenses of the children or an order to 41 provide a policy or contract for coverage of such those expenses. Availability of public welfare bene-42 43 fits to the family shall not affect the decision of

1 the court as to the responsibility of a parent to 2 provide child support. It may alter its order con-3 cerning the care, custody and support of the minor 4 children from time to time as circumstances require, 5 whether or not either parent be then living, upon 6 motion of either party, such society or institution 7 aforesaid, the Department of Human Services, any as 8 3rd person to whom care or custody has been granted, any blood relative or any person standing in loco 9 10 parentis to said those minor children; change the 11 name of the wife, at her request; and in execution of 12 the powers given it under this Title may employ any 13 compulsory process which it deems proper, by execu-14 attachment or other effectual form, on which tion, 15 costs shall be taxed as in other actions. The court 16 may enforce an order as provided under chapter 14 17 14-A.

18 Sec. 17. 20 MRSA §225, first ¶, as amended by PL 19 1981, c. 690, §2 and c. 691, §1, is repealed and the 20 following enacted in its place:

21 When it is necessary to hold a district meeting 22 to: Approve the issuance of bonds or notes for 23 school construction projects as defined in section 3471; borrow funds for minor capital costs as defined 24 25 in section 4743; approve a change in the selection of 26 a school building site; approve a change in the method of sharing costs among the member municipali-27 28 ties; approve an agreement to add another municipal-29 ity or municipalities to the School Administrative District; approve an agreement to transfer a parti-30 cipating municipality to another School Administra-31 32 tive District; approve an agreement to merge with another School Administrative District; approve a 33 34 proposed lease agreement with the Maine School Build-35 ing Authority; authorize the school directors to contract for the schooling of secondary pupils; or ac-36 37 cept or reject a prospective gift, the school direc-38 tors may call such meeting as follows.

 39
 Sec. 18. 20-A MRSA §1205, sub-§3, as enacted by

 40
 PL 1981, c. 693, §§5 and 8, is amended to read:

41 3. <u>Transfer of school accounts</u>. Notwithstanding 42 section 10004 1203 or any charter of a community 43 school district or coterminous district, the balance 1 remaining in the school accounts of the municipali-2 ties, community school district or coterminous school 3 districts within the school administrative district 4 shall be paid to the treasurer of the district in 5 equal monthly installments over the remainder of the 6 fiscal year in which the district is formed.

7 Sec. 19. 20-A MRSA §1253, sub-§1, as enacted by 8 PL 1981, c. 693, §§5 and 8, is amended to read:

9 Initial meeting on district formation. 1. On 10 the election of the school directors, the clerk of 11 each municipality within the school administrative district shall forward the names of the directors 12 elected for that municipality to the state board with 13 14 other data with regard to their election as the state board may require. On receipt of the names of all of 15 16 the directors, the state board shall set a time, place and date for the first meeting of the directors and give notice to the directors in the manner set 17 18 19 forth in section 1203 1202, subsection 3, paragraph 20 Α.

Sec. 20. 20-A MRSA Pt. 4, sub-pt. 3, first 4
 lines, as enacted by PL 1981, c. 693, §§5 and 8, are
 repealed and the following enacted in their place:

- SUBPART 3
- 25 OTHER PROGRAMS

24

26 <u>CHAPTER 315</u>

27 ADULT EDUCATION

28 Sec. 21. 21 MRSA §102-A, sub-§1, ¶A, as repealed 29 and replaced by PL 1975, c. 761, §9, is amended to 30 read:

A. First name, middle name or initial, and surname last name, or first name or initial and middle name, and surname last name;

 34
 Sec. 22.
 21
 MRSA §171, sub-§1, as amended by PL

 35
 1973, c. 414, §5-A, is further amended to read:

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1 1. <u>List prepared.</u> He shall prepare a printed or 2 typewritten list, alphabetically by surname <u>last</u> 3 <u>name</u>, of all the voters of the municipality. He 4 shall add the street address of each voter beside his 5 name and mailing address and proper zip code number. 6 In a municipality which has voting districts, he 7 shall make a separate list for each district.

8 Sec. 23. 21 MRSA §201, sub-§1, as amended by PL 9 1977, c. 564, §96-A, is further amended to read:

1. <u>Content of general register</u>. The general
 register must contain the following information con cerning each person on the voting list on index cards
 filed alphabetically by surname last name:

- 14A. First name, middle name or initial, and sur-15name last name or first name or initial, middle16name and surname last name;
- 17 B. Legal address, including street, street 18 number, apartment number, town, county and zip 19 code;
- 20 C. Mailing address;
- 21 D. Date of birth;
- 22 E. Sex;

F. Most recent prior residence where registered
to vote, to include name under which registered,
if changed, legal address and mailing address;

26 G. Whether a citizen by birth or naturalization:
27 If by naturalization, the date, place and court
28 of naturalization;

- H. Remarks concerning registration or enroll ment; and
- 31 I. Date of registration; and
- 32 J. Signature of registrant.

 33
 Sec. 24. 21 MRSA §701, sub-§2, ¶B, as amended by

 34
 PL 1973, c. 414, §30, is further amended to read:

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1 B. The ballot must contain the name, without any title, and place of residence of each candidate 2 3 arranged under the proper office designation alphabetically with the surname last name first. 4 5 The name of each candidate may be printed on the 6 ballot in only one space. 7 Sec. 25. 21 MRSA §701, sub-§2, ¶D, as amended by 8 PL 1973, c. 414, §31, is further amended to read: 9 D. At the end of the list of candidates for nomination to each office, there must be left as many blank spaces as there are vacancies to be 10 11 12 filled, in which a voter may write or paste the name, with the surname last name first or last, 13 14 without any title, of any person for whom he desires to vote, in which event he shall write in 15 16 or paste in the residence of the person whose 17 name is written in, before his vote shall be 18 counted. 19 Sec. 26. 21 MRSA §701, sub-§2, ¶H, as repealed 20 and replaced by PL 1975, c. 761, §29, is amended to 21 read: 22 The name of each nominee shall appear on the н. 23 ballot as follows: Surname Last name first, in block capital letters, followed by the first name 24 25 and middle name or initial; or surname last name 26 first in block capital letters, followed by the 27 first name or the first initial and the middle 28 name. 29 Sec. 27. 21 MRSA §702, sub-§1, as repealed and replaced by PL 1973, c. 414, §32, is amended to read: 30 1. Arrangement. The ballot must contain the 31 name, without any title, and municipality of resi-32 33 dence of each nominee, arranged under the proper 34 office designation alphabetically with the surname 35 last name first. 36 Α. The names of Presidential Electors must not 37 appear on the ballot. 38 Sec. 28. 21 MRSA §702, sub-§2, ¶A, as repealed 39 and replaced by PL 1973, c. 414, §33, is amended to 40 read:

1 A. The names of all nominees for office shall as 2 far as possible be placed in one vertical column. 3 When the names to be printed on the ballot are 4 over 25, another column or columns may be added 5 in which the names of the additional nominees shall be printed. When 2 or more columns 6 are 7 used, the same number of names, so far as pos-8 sible, shall be printed in each column. Hewever, 9 the The names of candidates for any one office 10 shall not be split into more than one column 11 regardless of number. The initial letter of the 12 surname last name of the several candidates in 13 each column shall be printed directly beneath each other in a vertical line and the initial 14 15 letter of the respective party designations of 16 each nominee shall be printed directly beneath 17 each other in a vertical line.

18 Sec. 29. 21 MRSA §702, sub-§2, ¶F, as amended by 19 PL 1973, c. 414, §34, is further amended to read:

20 F. At the end of the list of nominees to each 21 office, there must be left as many blank spaces 22 as there are vacancies to be filled, in which a voter may write the name, with the surname 23 last name first or last, without any title, of any 24 25 person for whom he desires to vote, in which event he shall write in the residence of the 26 27 person whose name is written in before his vote 28 shall be counted.

29 Sec. 30. 21 MRSA §702, sub-§2, ¶I, as repealed 30 and replaced by PL 1975, c. 761, §30, is amended to 31 read:

I. The name of each nominee shall appear on the
ballot as follows: Surname Last name first, in
block capital letters, followed by the first name
and middle name or initial; or surname last name
first, in block capital letters, followed by the
first name or first initial and the middle name.

38

 39
 Sec. 31.
 21 MRSA §921, sub-§2, as amended PL

 40
 1973, c.
 414, §39, is further amended to read:

1 2. Write-in vote. If he wishes to vote for a 2 person whose name is not on the ballot, he shall 3 write the name and municipality of residence or paste 4 sticker containing the name and municipality of а residence in the blank space provided at the end of 5 6 the list of candidates for nomination to the office 7 in question, with the surname last name first or 8 last. He shall then place the mark in the square at 9 the left of it.

 10
 Sec. 32.
 21 MRSA §922, sub-§2, as amended by PL

 11
 1973, c. 414, §40, is further amended to read:

12 2. Write-in vote. If he wishes to vote for a 13 person whose name is not on the ballot, he shall 14 write the name and municipality of residence in the 15 blank space provided at the end of the list of nomi-16 nees for the office in question, with the surname 17 last name first or last. He shall then place the mark 18 in the square at the left of it.

19 A. A sticker may not be used to vote for a 20 write-in candidate.

21 Sec. 33. 22 MRSA §2802, as amended by PL 1981, 22 c. 456, Pt. A, §70, is further amended to read:

23 §2802. Copy of record of marriages

24 Every person authorized to unite persons in mar-25 riage shall make and keep a record of every marriage 26 solemnized by him in conformity with the forms and 27 instructions prescribed by the State Registrar of That person shall return each 28 Vital Statistics. 29 original certificate or certificates to the clerk who 30 issued the same within 7 working days following the 31 date on which a marriage is solemnized by him. If 32 the marriage was solemnized in a town other than the 33 place or places where the parties to the marriage 34 reside, that person shall return a copy of the cer-35 tificate or of either certificate if 2 were issued, 36 the clerk of the town where the marriage was to 37 solemnized. Each certificate and copy so returned 38 shall contain a statement giving the names of the parties united in marriage, place and date of the 39 40 marriage, the signature of the person by whom the 41 same was solemnized and the names of the 2 witnesses.

1 The person who solemnized the marriage shall add the 2 title of the office by virtue of which marriage was 3 solemnized and his residence. All certificates or 4 copies so returned shall be recorded by the clerk 5 receiving them.

6 Sec. 34. 29 MRSA §1, sub-§7, as amended by PL 7 1969, c. 414, §2, is further amended to read:

8 7. <u>Motor vehicle.</u> "Motor vehicle" shall mean any 9 self-propelled vehicle not operated exclusively on 10 tracks, including motorcycles, but not including 11 snowmobiles as defined in Title 12, section 1971 12 7821.

13 Sec. 35. 29 MRSA §2241, sub-§1, ¶I, as repealed 14 and replaced by PL 1981, c. 689, §2 and as amended by 15 PL 1981, c. 698, §133, is repealed and the following 16 enacted in its place:

17 I. Has failed to appear in court on the day 18 specified, either in person or by counsel, after 19 being ordered to do so to answer any violation of 20 chapter 25 or Title 35, chapter 91 or 97;

21 Sec. 36. 29 MRSA §2301, as amended by PL 1981, 22 c. 468, §20, is further amended to read:

23§2301. Arrested persons given immediate trial;24exceptions; bail

Whoever is arrested for violation of any provi-25 sions of this Title, except those of sections 1312-A, 26 27 1312-B, 2181 and 2185, shall be given an immediate trial if he shall so demand of the officer making the 28 29 arrest, but if for any reason it is impracticable to 30 do so, the officer making the arrest shall immedi-31 ately take the prisoner before some bail commissioner, who before admitting him to bail, shall re-32 33 quire him to give his name, his place of residence, 34 the number of his license to operate a motor vehicle 35 and the registration number of the motor vehicle operated at the time of his arrest, and shall make a 36 37 record thereof on the bail bond, and may take his 38 personal recognizance for his appearance in court on 39 a specified day, not less than 2 days thereafter if 40 requested by the person arrested; or such the officer

1 in like cases may accept the personal recognizance of 2 that person for his appearance. If an indisuch 3 vidual fails to appear in court on the day specified, 4 the court may immediately suspend his license or sus-5 pend his right to operate motor vehicles in this 6 If a person who is not an individual fails to State. 7 appear, the court may suspend the registration of the 8 motor vehicle involved in the offense or that 9 person's right to operate that vehicle in the State. 10 On receipt of a copy of a court order suspending a 11 person's license, registration or right to operate in 12 this State, the Secretary of State shall immediately 13 notify that person of the suspension by regular mail 14 A court ordered suspension or personal service. 15 shall have the same force and effect as a suspension 16 by the Secretary of State. A suspension shall remain effect until the person appears, either in person 17 in 18 or by counsel. On appearance and on the condition of 19 payment of a \$10 \$20 reinstatement fee to the Secre-20 tary of State, the court shall rescind the suspension and order the Secretary of State to delete any record 21 the suspension from that person's driving record. 22 of

 23
 Sec. 37.
 29 MRSA §2301-A, last ¶, as amended by

 24
 PL 1979, c. 620, §6, is further amended to read:

25 receipt of a copy of a court order suspending On 26 a person's license or right to operate in this State, 27 the Secretary of State shall immediately notify that 28 person of the suspension by regular mail or personal 29 service. A court ordered suspension shall have the 30 same force and effect as a suspension by the Secre-31 tary of State. A suspension shall remain in effect 32 until the person appears, either in person or by 33 counsel, or pays the fine. On appearances or payment of the fine, whichever was the basis for the suspen-34 35 sion, and on the condition of payment of a \$10 \$2036 reinstatement fee to the Secretary of State, the 37 court shall rescind the suspension and order the 38 Secretary of State to delete any record of the sus-39 pension from that person's driving record.

40 Sec. 38. 29 MRSA §2713, sub-§1, as enacted by PL 41 1981, c. 469, §2, is amended to read:

42 1. <u>Deposit of funds</u>. All revenues derived from 43 fees <u>and fines</u>, authorized by this chapter, and <del>7</del> for carriers of passengers, by Title 35, chapters 91 and
 97, shall be deposited with the Treasurer of State in
 a separate account to be known as the Transportation
 Safety Fund.

5 Sec. 39. 30 MRSA §2225, sub-§4, as enacted by PL 6 1973, c. 64, is amended to read:

7 4. <u>Postaudit report</u>. It shall contain the state-8 ment that the complete postaudit report for the 9 <u>latest last</u> municipal year is on file at the munici-10 pal office and the following excerpts from the 11 report:

12 A. Name and address of the auditor;

13 B. Auditor's comments and suggestions for 14 improving the financial administration;

15 C. Comparative balance sheet; and

16

D. Statement of departmental operations.

17 Sec. 40. 33 MRSA §1603-116, sub-§(b), as enacted 18 by PL 1981, c. 699, is amended to read:

19 (b) A lien under this section is prior to all 20 other liens and encumbrances on a unit except: (1) 21 Liens and encumbrances recorded before the recorda-22 tion of the declaration; (2) A first mortgage 23 recorded before or after the date on which the 24 assessment sought to be enforced becomes delinquent; 25 Liens for real estate taxes and other govand (3) 26 ernmental assessments or charges against the unit. subsection does not affect the priority of 27 This mechanics' or materialmen's liens, or the priority of 28 29 liens for other assessments made by the association. 30 The lien under this section is not subject to the provisions of Title 14, section 4561 4651 and Title 31 18-A, section 2-201 et seq. Part 2, as they or their 32 33 equivalents may be amended or modified from time to 34 time.

 35
 Sec. 41.
 36 MRSA §112, sub-§8, ¶C, as enacted by

 36
 PL 1981, c.
 364, §7, is amended to read:

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C. Administration of the spruce budworm excise
 tax in accordance with Title 12, section 8406
 8427.

4 Sec. 42. 36 MRSA §505, sub-§4, as amended by PL 5 1979, c. 541, Pt. A, §218, is further amended to 6 read:

7 4. When interest collected. The date or dates 8 from and after which interest shall accrue, which 9 shall also be the date or dates on which taxes shall 10 become delinguent. The rate of interest shall be specified in the vote and shall apply to delinquent 11 12 taxes committed during the taxable year until those 13 are paid in full. The rate of interest shall taxes 14 not exceed the highest conventional rate of interest 15 charged for commercial unsecured loans by Maine bank-16 ing institutions on the first business day of the 17 calendar year the vote is taken. The highest conven-18 tional rate of interest charged for commercial unseloans by Maine banking institutions on the 19 cured 20 first business day of each calendar year shall be 21 determined in his best judgment by the Treasurer of 22 State, who shall send a written notice of such rate 23 of interest on or before January 20th of each year to 24 the chief municipal officer of each municipality. 25 Such The interest shall be added to and become part 26 of the taxes.

27 Sec. 43. 36 MRSA §1962, first ¶, as repealed and 28 replaced by PL 1977, c. 165, §5, is amended to read:

The warrant shall have the force and effect of an execution issued upon a judgment in a civil action for taxes and may be directed to the sheriffs of the respective counties, their deputies or to any agent of the <u>State</u> Tax Assessor authorized pursuant to section 1902 to collect any tax imposed under the sales and use tax law.

36 Sec. 44. 36 MRSA §3038, as amended by PL 1981, 37 c. 689, §6, is further amended to read:

38 §3038. Failure to file statement; false statement

39Any person who shall refuse or neglect to make40any statement, report, payment or return required by

1 this chapter, or who shall knowingly make, or shall 2 aid or assist any other person in making a false 3 statement in a return or report to the State Tax Assessor, or in connection with an application for refund of any tax, or who shall knowingly collect or 4 5 6 attempt to collect, or cause to be paid to him or to 7 any other person, either directly or indirectly, anv 8 refund of that tax without being entitled to the 9 same, shall be is quilty of a Class E crime. Any fines collected pursuant to this section are to be 10 11 credited to the Highway Fund.

12 Sec. 45. 36 MRSA §3039, as amended by PL 1981, 13 c. 689, §7, is further amended to read:

## 14 §3039. Additional violations

15 Any user, or any agent or employee of any user, 16 who shall consume any fuel in a motor vehicle on a 17 public highway or on a turnpike operated and main-18 tained by the Maine Turnpike Authority, when that 19 user is not the holder of an uncanceled license as 20 required by this chapter, or when that user has 21 failed to file any report or pay tax, penalty or 22 interest as required by this chapter and chapter 7. 23 commits a Class E crime. Each day or part thereof 24 during which any person shall consume any fuel in a 25 motor vehicle on a public highway or on a turnpike owned and maintained by the Maine Turnpike Authority, 26 27 when that user is not the holder of an uncanceled license as required by this chapter, or when that user 28 29 has failed to file any report or pay tax, interest or 30 penalty as required by this chapter and chapter 7, 31 shall constitute a separate violation within the 32 meaning of this section. Any fines collected pur-33 suant to this section are to be credited to the High-34 way Fund.

35 Sec. 46. 36 MRSA §3461, sub-§§2 and 3 are 36 amended to read:

37 2. Life insurance. All proceeds of life insurance policies upon the life of a decedent payable 38 to his estate or to his executors or administrators per-39 40 sonal representative except, if testate, such part 41 thereof as is bequeathed to a widow or widower, or 42 if intestate, such part thereof issue, or, as descends under Title 18, section 853. 43

1 Proceeds of pension and profit sharing plans. 3. All proceeds of a trust forming a part of 2 а stock 3 bonus, pension or profit sharing plan, or of a 4 nontrusteed annuity plan purchased from an insurance 5 company, which constitutes a "qualified plan" or "qualified trust" under the Internal Revenue Code, or 6 7 which plan was in existence on or before January 1, 8 1963, which become payable by reason of the death of 9 the decedent, except for such part thereof as is pay-10 able to the widow or widower or issue of the decedent, and except for such part thereof as is payable 11 12 to his estate or to his executor or administrator 13 personal representative to the extent such that part, 14 if testate, is bequeathed to the widow, widower or 15 issue, or, if intestate, descends to the widow, widower or issue. As used in this subsection, the term 16 "proceeds" shall not be deemed or construed to 17 18 include or apply to the proceeds of any life insurance policy payable upon the death of the person 19 20 insured thereunder.

21 Sec. 47. 36 MRSA §3467, sub-§5 is amended to 22 read:

5. <u>Compensation of personal representative.</u>
 Reasonable compensation of executors and administra ters personal representatives and their statutory
 agents qualifying as such in the Maine Probate Court
 and reasonable fees for Maine attorneys;

28 Sec. 48. 36 MRSA §3469, as amended by PL 1979, 29 c. 540, §46, is further amended to read:

30§3469. Bequests to personal representatives or31trustees

Whenever a testator gives, bequeaths or devises to his executors personal representatives or trustees any property otherwise liable to the tax imposed by chapters 551 to 567, in lieu of their compensation, the value thereof in excess of reasonable compensation shall be subject to the tax imposed by chapters 551 to 567.

39 Sec. 49. 36 MRSA §3522, first ¶ is amended to 40 read: 1 The State Tax Assessor shall collect all taxes. 2 interest and penalties provided by chapters 551 to 3 567 and is given authority to institute proceedings 4 any nature necessary or desirable for that purof 5 pose, including such proceedings as may be necessary 6 or desirable for the removal of executors, adminis-7 trators personal representatives and trustees who 8 have failed to pay the taxes due from estates in g their hands.

Sec. 50. 36 MRSA §3523, as repealed and replaced by PL 1977, c. 694, §709-A, is amended to read:

#### 12 §3523. Value of property determined; appeal

13 The value of the property upon which the tax is computed shall be determined by the State Tax Asses-14 15 sor and certified by him to the persons by whom the 16 tax is payable. Any party interested in the succession or the executor, administrator personal repre-17 sentative or trustee may appeal from the decision of 18 19 the State Tax Assessor in accordance with section 20 151.

- 21 Sec. 51. 36 MRSA §3524 is amended to read:
- 22 §3524. Amount of tax determined

23 The State Tax Assessor shall determine the amount 24 of tax due and payable upon any estate or part thereof and shall certify the amount so due and pay-25 26 able to the persons by whom the tax is payable. Such 27 The determination and certification may be made upon 28 account of the tax payable upon the estate generally 29 or upon account or in full for any part thereof or any interest therein. Payment of the amount so cer-30 31 tified upon account shall be a discharge of the tax 32 the extent of said the certification and upon to 33 subsequent determination and certification of the 34 full amount of the tax payable upon the estate gener-35 ally or upon any interest therein or part thereof, payment of the full amount of said the 36 tax shall, except as otherwise provided, be a  $\overline{dis}$  charge of the 37 tax. In determining the amount of any tax payable under chapters 551 to 567, the State Tax Assessor 38 39 40 shall not be required to consider any payments on ac-41 count of debts, funeral expenses or expenses of

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administration which have not been allowed by the 1 2 Probate Court having jurisdiction of said the estate. 3 The amount paid on account of federal estate taxes 4 be allowed as a deduction in resident estates. shall 5 If after determination and certification of the full 6 amount of the tax upon an estate or any interest 7 therein or part thereof the estate shall receive or 8 become entitled to property in addition to that shown 9 in the inventory or disclosed to the State Tax Asses-10 sor, the executor, administrator personal representa-11 other fiduciary shall forthwith tive, trustee or notify the State Tax Assessor who shall upon being 12 13 otherwise informed determine the amount of thus or 14 additional tax, if any, due and payable thereon and certify the said amount to the person by whom 15 shall 16 such that tax is payable, which amount shall be due 17 and payable 30 days from the date of the certifica-18 tion. A fiduciary shall be personally liable to pay 19 only so much of said the additional tax as is computed on the additional property actually received by 20 21 him and a beneficiary receiving any part of such that 22 additional property shall be liable to pay so much of 23 the tax thereon as is not chargeable as aforesaid to 24 a fiduciary.

Sec. 52. 36 MRSA §3527 is amended to read:

25

26 §3527. Appointment of personal representative on 27 probate delay

28 If, upon the decease of a person leaving an 29 estate which may be liable to pay an inheritance tax, 30 will is not offered for probate or an application а 31 for administration is not made within 6 months after 32 date of death, or if the executor or administrathe 33 ter personal representative does not qualify within 34 said that period, the Probate Court, upon application 35 by the State Tax Assessor, may appoint an administra-36 a personal representative. ŧər Nothing shall may prevent the State Tax Assessor from petitioning 37 for 38 appointment within 6 months after the date of death, if in the opinion of the State Tax Assessor such that 39 40 action is necessary.

41 Sec. 53. 36 MRSA §3584, first ¶ is amended to 42 read:

1 Except as otherwise provided, no account of an 2 executor, administrator a personal representative or 3 trustee showing any payment except debts, funeral expenses, expenses of administration and legacies or 4 5 distributive shares wholly exempt from inheritance taxes shall may be allowed by the Probate Court, 6 7 unless with the consent of the State Tax Assessor or unless such that account shows, and the judge of said 8 9 that court finds, that all inheritance taxes already 10 payable have been paid and that all taxes which may become due have been secured as provided. The certif-11 12 icate of the State Tax Assessor and his receipt for 13 the amount of the tax therein certified shall be con-14 clusive as to the payment of the tax, to the extent 15 of said that certification.

16

#### Sec. 54. 36 MRSA §3635 is amended to read:

#### 17 §3635. Settlement where computation impossible or 18 persons unknown

19 In case it is impossible either to determine the 20 persons entitled to an interest or to compute the 21 present value of any interest, the State Tax Assessor 22 and to promote the early settlement of taxes may 23 shall endeavor to, with the approval of the Attorney the tax as he 24 General, effect such settlement of 25 shall deem reasonable in the best interests of the State, and payment of the sum so agreed upon shall be 26 27 full satisfaction of such that tax. Executors, admin-28 istrators Personal representatives and trustees are 29 authorized and empowered to compromise the amount of 30 tax with the State Tax Assessor.

- Sec. 55. 31 36 MRSA §3636 is amended to read:
- 32 §3636. Lack of settlement

33 In case it is impossible to compute the present 34 value of any interest, and the tax thereon is not 35 compromised as provided in section 3635, said the tax 36 shall be assessed on the value of the property or 37 interest therein coming to the beneficiary at the 38 time when he becomes entitled to the same in posses-39 sion or enjoyment and said the tax shall be due and 40 payable by the executor, administrator personal 41 representative or trustee in office when the right of

1 possession to such that interest accrues or, if there 2 is no such executor, administrator personal repre-3 sentative or trustee, by the person so entitled 4 thereto at the expiration of 6 months form the 5 date when the right of possession accrued to the 6 person so entitled.

7 In every such case the executor, administrator 8 personal representative, trustee or grantee or any person interested in the devise, bequest or 9 grant 10 shall give to the judge of the Probate Court having 11 jurisdiction of the estate of the decedent a bond 12 payable to him or his successor, sufficient to secure 13 the payment of all taxes which may become due and 14 interest thereon conditioned in substance that he 15 will notify the State Tax Assessor when said those 16 taxes become due and payable and will pay the same 17 with interest to the State. Upon notification by the 18 State Tax Assessor that a deposit has been made with 19 the Treasurer of State in accordance with section 20 3682 the judge of probate may, if the deposit is suf-21 ficient, cancel or omit to require the bond which this section otherwise requires, or may reduce the 22 amount thereof by the amount of such that deposit. 23

24 Sec. 56. 36 MRSA §3684 is amended to read:

25 §3684. Persons liable

Administrators, executors <u>Personal representa-</u> tives, trustees or grantees or donees under conveyances or gifts made during the life of the grantor or donor, and persons to whom beneficial interests shall accrue by survivorship shall be liable for the taxes imposed by chapters 551 to 567 with interest, as provided, until the same have been paid.

- 33 Sec. 57. 36 MRSA §3685 is amended to read:
- 34 §3685. Legacies chargeable to realty

If a legacy subject to said tax is charged upon or payable out of real estate, the heir or devisee, before paying said the legacy, shall deduct said the tax therefrom and pay it to the executor, administrater personal representative or trustee, and the tax on said the legacy shall remain a lien upon said the 1 real estate until it is paid. Payment thereof from 2 the heir or devisee may be enforced by the executor; 3 administrator personal representative or trustee in 4 the same manner as the payment of the legacy itself 5 could be enforced.

6 Sec. 58. 36 MRSA §3742, as amended by PL 1981, 7 c. 364, §43, is further amended to read:

8 §3742. Due date

9 Said The estate tax shall become payable at the 10 expiration of 12 months from the date of death of the 11 decedent, and executors, administrators personal 12 representatives, trustees, grantees, donees, benefi-13 ciaries and surviving joint owners shall be and 14 remain liable for the tax until it is paid. The 15 State Tax Assessor may, for cause, extend the time of 16 payment.

- 17 Sec. 59. 36 MRSA §3802 is amended to read:
- 18 §3802. Refunds

Whenever a devisee, legatee or heir refunds any portion of the property on which a tax has been paid by him or it is judicially determined that the whole or any part of such that tax ought not to have been paid, said that tax, or the due proportional part thereof, shall be refunded to him by the executor; administrator personal representative or trustee.

26 Sec. 60. 36 MRSA §3852, as amended by PL 1979, 27 c. 127, §197, is further amended to read:

#### 28 <u>§3852. Registers of probate report to State Tax</u> 29 <u>Assessor</u>

30 The registers of probate in the several counties 31 send to the State Tax Assessor, on forms to be shall 32 prescribed and furnished by him, a record of every 33 appointment of an executor, administrator a personal immedi-34 representative or trustee made in his court, ately following any such appointment. For failure to 35 36 make any such report any register of probate shall be liable for a forfeiture of not more than \$50. 37

Sec. 61. 36 MRSA §3914 is amended to read:

#### 2 §3914. Arbitration agreement

1

3 When the State Tax Assessor claims that a decedent was domiciled in this State at the time of his 4 5 death and the taxing authorities of another state or 6 states make a like claim on behalf of their state or 7 states, the State Tax Assessor may with the approval of the Attorney General make a written agreement with 8 9 the other taxing authorities and with the executor or administrator personal representative to submit the 10 controversy to the decision of a board consisting 11 of one or any uneven number of arbitrators. The executor 12 13 θř administrator is authorized to personal representative may make the agreement. The parties to the 14 agreement shall select the arbitrator or arbitrators. 15

16 Sec. 62. 36 MRSA §3919 is amended to read:

#### 17 §3919. Filing of determination of domicile and other 18 documents

The State Tax Assessor, the board or the executor 19 20 administrator personal representative shall file θř the determination of the board as to domicile, 21 the record of the board's proceedings and the agreement, 22 23 or a duplicate, made pursuant to section 3914, with 24 the authority having jurisdiction to assess the death in the state determined to be the domicile and 25 taxes 26 shall file copies of all such those documents with the authorities that would have been empowered to 27 assess the death taxes in each of the other states 28 29 involved.

30 Sec. 63. 36 MRSA §3922 is amended to read:

31 §3922. Compensation and expenses

32 The compensation and expenses of the members of 33 the board and its employees may be agreed upon among 34 the members and the executor or administrator such 35 personal representative and if they cannot agree 36 shall be fixed by the Probate Court of the state 37 determined by the board to be the domicile of the 38 The amounts so agreed upon or fixed shall decedent.

be deemed an administration expense and shall be pay able by the executor or administrator personal repre sentative.

## 4 Sec. 64. 36 MRSA §3984 is amended to read:

#### 5 6

# §3984. Filing of compromise agreement; interest or penalty for nonpayment

7 When the State Tax Assessor claims that a dece-8 dent was domiciled in this State at the time of his 9 death and the taxing authorities of another state or 10 states make a like claim on behalf of their state or states, the State Tax Assessor may, with the approval of the Attorney General, make a written agreement of 11 12 compromise with the other taxing authorities and the 13 executor or administrator personal representative 14 15 that a certain sum shall be accepted in full satis-16 faction of any and all death taxes imposed by this State, including any interest or penalties to the 17 18 date of filing the agreement. The agreement shall 19 fix the amount to be accepted by the other states in 20 full satisfaction of death taxes. The executor or administrator is authorized to personal representa-21 22 tive may make such that agreement. Either the State 23 Tax Assessor or the executor or administrator per-24 sonal representative shall file the agreement or a duplicate with the authority that would be empowered 25 26 assess death taxes for this State if there had to 27 been no agreement, and thereupon the tax shall be deemed conclusively fixed as therein provided. Unless 28 29 the is paid within 30 days after filing the tax 30 agreement, interest shall thereafter accrue upon the 31 amount fixed in the agreement, but the time between 32 the decedent's death and the filing shall not be included in computing the interest. 33

34

Sec. 65. 36 MRSA §4042 is amended to read:

35 §

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§4042. Proof of payment filed in Probate Court

At any time before the expiration of 15 months after the qualification in any Probate Court in this State of an executor a personal representative of the will of or administrator personal representative of the estate of a nonresident decedent, the executor or administrator personal representative shall file with 1 the court proof that all death taxes, together with 2 interest or penalties thereon, due to the state of 3 domicile of such the decedent or to any political 4 subdivision thereof, have been paid or secured or 5 that no such taxes, interest or penalties are due, as 6 the case may be.

7 Sec. 66. 36 MRSA §4043 is amended to read:

8 §4043. Form of proof; failure to file

9 The proof required by section 4042 may be in the 10 form of a certificate issued by the official charged 11 with the administration of the death tax laws of the 12 state of domicile. If such proof is not filed as therein provided, the register of probate 13 shall 14 forthwith notify by mail the official of the state of 15 domicile so far as is known to him:

1. <u>Name, date of death and domicile</u>. The name,
 17 date of death and last domicile of the decedent;

18 2. <u>Name and address of representative</u>. The name 19 and address of each executor or administrator per-20 sonal representative;

21 3. <u>Value of estate</u>. An estimate of the value of 22 all the property of the estate; and

4. <u>Fact proof not filed</u>. The fact that the
 executor or administrator personal representative has
 not filed the proof required in section 4042.

26 The register shall attach to such that notice a plain copy of the will and codicils of such the dece-27 dent, if he died testate, or if he died intestate, a 28 list of his heirs and next of kin so far as is known 29 30 to such the register. Within 60 days after the mail-31 ing of such the notice, the official of the state of domicile may file with the Probate Court in this State a petition for an accounting in such the 32 33 34 estate. Said The official shall, for the purposes of this chapter,  $\overline{be}$  a party interested for the purpose 35 of petitioning for such the accounting. If a petition 36 37 filed within said the period of 60 days, the Prois 38 bate Court shall decree an accounting, and upon such 39 that accounting being filed and approved shall decree

1 the remission to the fiduciary appointed by the Pro-2 bate Court of the state of domicile of the balance of 3 the intangible personalty after the payment of credi-4 tors and expenses of administration in this State.

5 Sec. 67. 36 MRSA §4044 is amended to read:

#### 6 §4044. Violations

7 Unless either section 4042 or 4043 shall have complied with, no executor 8 been or administrator shall personal representative may be entitled 9 to а final accounting or discharge in any Probate Court in 10 11 this State.

12 Sec. 68. 36 MRSA §5206-A, as enacted by PL 1981, 13 c. 704, §8, is amended to read:

14 §5206-A. Depreciation option

15 its taxable year ending in 1982, a corpora-For 16 tion or association subject to tax under section 5206 may elect, in lieu of the accelerated cost recovery 17 deduction provided by the United States Internal Rev-18 19 Section 168, and the 18% add-back and 6% enue Code, recovery of add-back provided by section 5206, 20 subsection 1 or 2, to depreciate property placed in ser-21 22 vice during that taxable year in accordance with the 23 United States Internal Revenue Code, Section 167, in effect on December 31, 1980, provided that this elec-24 made with regard to all such property and 25 tion is that the State Tax Assessor may refuse to allow 26 any 27 such deduction if he deems the information provided 28 in substantiation of that deduction to be unsatisfac-29 tory in relation to generally accepted accounting 30 procedures.

31 Sec. 69. 36 MRSA §5202-B, as enacted by PL 1981, 32 c. 704, §5, is amended to read:

33 §5202-B. Depreciation option

For its taxable year ending in 1982, a corporation may elect, in lieu of the accelerated cost recovery deduction provided by the United States Internal Revenue Code, Section 168, and the state modifications provided by section 5200-A, subsection

1, paragraph D or E, and subsection 2, paragraph D, 1 2 to depreciate property placed in service during that 3 taxable year in accordance with the United States 4 Revenue Code, Section 167, in effect on December 31, 1980, provided that this election is made with regard 5 to all such property and that the State Tax Assessor 6 7 may refuse to allow any such deduction if he deems 8 the information provided in substantiation of that deduction to be unsatisfactory in relation to gener-9 10 ally accepted accounting procedures.

11 Sec. 70. 36 MRSA §5331, as repealed and replaced 12 by PL 1977, c. 696, §295, is amended to read:

## 13 §5331. Failure to collect or pay over

Any person required under this Part to collect, truthfully account for and pay over any tax imposed by this Part, who intentionally fails to collect or truthfully account for any and pay over that tax shall is, in addition to other penalties provided by law, be guilty of a Class C crime.

 20
 Sec. 71.
 38 MRSA §1252, sub-§5, as enacted by PL

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 1981, c.
 466, §13, is amended to read:

22 Trustees' compensation. 5. The trustees shall 23 receive compensation as recommended by them and approved by majority vote of the municipal officer in 24 25 municipalities representing a majority of the population within the district, including compensation 26 any duties they perform as officers as well as 27 for 28 for their duties as trustees. Certification thereof 29 shall be recorded with the Secretary of State and 30 recorded in the bylaws. Their compensation for duties 31 as trustees shall be on the basis of such specified amount as may be specified in the bylaws, for each 32 33 actually attended and reimbursement meeting for 34 travel and expenses, with the total not to exceed 35 such specific amount as may be specified in the 36 bylaws. Compensation schedules in effect on January 37 1, 1982, shall continue in effect until changed.

38 **Emergency clause.** In view of the emergency 39 cited in the preamble, this Act shall take effect 40 when approved, except that sections 18 to 20 shall 41 take effect on July 1, 1983.

1		STATEMENT OF FACT
2	The	purposes of this bill are as follows.
3 4 5	1.	This section reallocates a section which was assigned the same section number as a bill enacted earlier in the last session.
6 7 8	2.	This section corrects an inconsistency cov- ering the issuance of nondriver identifi- cation cards.
9	3.	This section corrects technical errors.
10	4.	This section corrects a spelling error.
11 12	5.	This section corrects compounding errors in an amending clause.
13 14	6.	This section deletes the language requiring mandatory retirement for liquor inspectors.
15 16 17	7.	This section repeals a statutory subsection that is inconsistent with Title 5, section 1125.
18	8.	This section corrects an error in grammar.
19	9.	This section removes an unnecessary word.
20 21	10.	This section corrects a reference to a stat- utory provision which has been repealed.
22 23	11.	This section reallocates a section which was assigned the same section number.
24 25	12.	This section amends a typographical error in a cross reference.
26 27	13.	This section corrects a reference to a stat- utory provision which has been repealed.
28 29	14.	This section eliminates reference to a repealed section.
30 31	15.	This section corrects a reference to a stat- utory provision which has been repealed.

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- 116.This section corrects an incorrect cross2reference.
- 3
   17.
   This section resolves a conflict between PL

   4
   1981, c. 690, §2 and PL 1981, c. 691, §1.
- 5 18-19. These sections correct a typographical error 6 in a cross reference.
- 7 20. This section corrects a subpart heading.
- 8 21-32. These sections change "surname" to "last 9 name." "Surname" is no longer in common 10 use.
- 1133.This section corrects an error in sentence12structure.
- 1334.This section corrects an inaccurate cross14reference to the definition "snowmobile."
- 1535.This section repeals and replaces 216conflictive paragraphs and reenacts the one17enacted later in time.
- 1836-37.These sections correct an oversight by ad-19justing the reinstatement fee of a license20suspension ordered by a court consistent21with the general reinstatement fee provi-22sions.
- 2338.This section adds 2 words to Title 29,24section 2713, to make it clear that fines25are collected for violations of the Maine26Highway Transportation Safety Fund.
- 27 39. This section corrects a spelling error.
- 28 40. This section corrects a statutory reference.
- 29 41. This section corrects a reference to a stat-30 utory provision which has been repealed.
- 3142.This section changes statutory language to32make it consistent with Title 36, section33505, subsection 2.

- 143.This section removes a reference to a2section that has been repealed.
- 3 44-45. These sections clarify the language to Title 4 36, sections 3038 and 3039 regarding the 5 disposition of fines collected for viola-6 tions of the Use Fuel Tax Act, to make it 7 clear those fines are to be paid into the 8 Highway Fund.
- 946-67.These sections provide consistency between10Title 36, Part 6, and the Maine Probate Code11by replacing the words "administrator,12administrators, executor and executors" with13the term "personal representative."
- 1468-69.These sections remove a cross reference to a15subsection that was repealed in 1981.
- 16 70. This section corrects a typographical error.
- 17 71. This section makes a correction in grammar.

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