

# MAINE STATE LEGISLATURE

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# 127th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2015

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Legislative Document

No. 208

S.P. 77

In Senate, February 3, 2015

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**An Act To Provide Funding for Maintaining Cemeteries within the  
Maine Veterans' Memorial Cemetery System**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST  
Secretary of the Senate

Presented by Senator GERZOFKY of Cumberland.  
Cosponsored by Representative BRYANT of Windham and  
Senators: DIAMOND of Cumberland, HASKELL of Cumberland, HILL of York, JOHNSON  
of Lincoln, MASON of Androscoggin, VOLK of Cumberland, Representatives: CAMPBELL  
of Orrington, SANDERSON of Chelsea.

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

2 **Sec. 1. 36 MRSA §1817** is enacted to read:

3 **§1817. Sale of United States flags**

4 The State Controller shall deposit the tax collected under this chapter from the sale of  
5 a United States flag into the Maine Veterans' Memorial Cemetery System Care Fund  
6 under Title 37-B, section 512 for the purpose of maintaining the cemeteries within the  
7 Maine Veterans' Memorial Cemetery System.

8 **Sec. 2. 37-B MRSA §512, sub-§1**, as amended by PL 2013, c. 128, §2, is further  
9 amended to read:

10 **1. Maine Veterans' Memorial Cemetery System Care Fund establishment;**  
11 **purpose.** The Maine Veterans' Memorial Cemetery System Care Fund, known in this  
12 section as "the fund," is established for the ~~purpose~~ purposes of maintaining the  
13 cemeteries and ensuring ongoing care and maintenance of veterans' graves within the  
14 Maine Veterans' Memorial Cemetery System after plot interment allowances for burials  
15 within the system are no longer received from the United States Department of Veterans  
16 Affairs. The fund is established from deposits of 1/3 of the funds received from the  
17 United States Department of Veterans Affairs for plot interment allowances and from  
18 annual deposits from the Coordinated Veterans Assistance Fund established by section  
19 514 and sales tax revenue received pursuant to Title 36, section 1817. The fund may also  
20 accept private and public donations. The fund is separate from other perpetual care or  
21 cemetery maintenance funds that support veterans' cemeteries and were established prior  
22 to the effective date of this section.

23 **SUMMARY**

24 This bill requires that the sales tax collected from the sale of United States flags be  
25 deposited into the Maine Veterans' Memorial Cemetery System Care Fund for the  
26 purpose of maintaining the cemeteries in the Maine Veterans' Memorial Cemetery  
27 System.