

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-fifth Legislature

OF THE

STATE OF MAINE

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Private and Special Laws

OF THE

STATE OF MAINE

As Passed by the Ninety-fifth Legislature

1951

Chapter 213

AN ACT for the Assessment of a State Tax for the Year Nineteen Hundred Fifty-one and for the Year Nineteen Hundred Fifty-two.

Emergency preamble. Whereas, all taxes upon real and personal property in this state are assessed as of April 1, and in the greater portion of the municipalities the assessments are completed during the months of April and May in each year; and

Whereas, it is necessary that the warrants for state taxes shall be transmitted by the treasurer of state to the assessors of the several cities, towns and plantations as soon after April 1 as practicable in order that the taxes may be assessed promptly so that the cities, towns and plantations may receive sufficient revenue for current expenses; and

Whereas, in the opinion of the legislature, these facts create an emergency within the meaning of the constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. State tax, 1951 and 1952. For necessary expenses of state government, a tax is hereby assessed for the year 1951 upon each city, town, plantation, township and each lot and parcel of land not included in any township in the state.

For necessary expenses of state and local government, a tax is hereby assessed for the year 1952 upon each city, town, plantation, township and each lot and parcel of land not included in any township in the state.

Sec. 2. Rate; basis of valuation. The rate of said tax for the year 1951 is hereby fixed at $7\frac{1}{4}$ mills on the dollar and 1¢ for each taxable poll to provide for appropriations made by the legislature for necessary expenses of state government.

The rate of said tax for the year 1952 is hereby fixed at $7\frac{1}{4}$ mills on the dollar and 1¢ for each taxable poll to provide for appropriations made by the legislature for necessary expenses of state and local government.

The valuation as determined by the board of equalization, as set forth in the statement filed by said board as provided by section 65 of chapter 14 of the revised statutes of 1944, as amended, shall be the basis for the computation and apportionment of the tax hereby assessed.

Sec. 3. Tax lists to be filed with treasurer. As soon as practicable after April 1, 1951, and on April 1, 1952, the state tax assessor shall file with the treasurer of state lists of the taxes provided by the preceding sections.

Sec. 4. Tax warrant of treasurer of state. The treasurer of state shall as soon as practicable after April 1, 1951, and in the month of April, 1952, send his warrant with a copy of the lists named in the preceding section directed to the mayor and aldermen, selectmen or assessors of each city, town or plantation, taxed as aforesaid, requiring them respectively to assess, in dollars and cents, the sum so charged, according to the provisions of the law for the assessment of taxes and add the amount of such tax to the amount of county and town taxes, to be by them assessed in each city, town, plantation or other place respectively.

Sec. 5. Distribution of state tax to municipalities and apportionment thereof. The treasurer of state, in his said warrants, shall require the said mayor and aldermen, selectmen or assessors, respectively, to pay or to issue their several warrants requiring the collectors of their several cities, towns and plantations to collect and pay to the treasurers of their respective cities, towns and plantations the sums against said cities, towns and plantations required by this act. The respective treasurers shall pay the sums so collected for the year 1951 to the treasurer of state on or before the 1st day of December, 1951, and said mayor and aldermen, selectmen or assessors, respectively, shall return a certificate of the names of such collectors, with the sums which each collector may be required to collect, to said treasurer of state, some time before the 1st day of December, 1951.

The sum so collected for the year 1952 in each city, town or plantation shall be paid when collected to the treasurer thereof to be by him disbursed for necessary expenses of local government as determined or appropriated by the legislative body of such city, town or plantation for the public welfare within the purposes specified in chapter 80 of the revised statutes, which chapter sets forth those purposes for the public welfare for which municipalities are themselves authorized to raise money by taxation.

The sum so collected for the year 1952 from each township and each lot or parcel of land not included in any township in the state shall be disbursed by the treasurer of state to each township and each lot or parcel of land not included in any township which are assessed for school or highway purposes in an amount not to exceed $\frac{3}{4}$ of the amount assessed for school and highway purposes and shall be credited to such purposes.

Sec. 6. Payment of tax in towns whose charters are surrendered. When the charter of any municipality listed in the statement filed with the secretary of state by the board of equalization under the provisions of section 65 of chapter 14 of the revised statutes of 1944 is subsequently surrendered

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by act of the legislature, the tax hereby assessed shall be an outstanding obligation of such municipality, and it shall be paid, and funds for payment thereof shall be raised by the state tax assessor in the same manner as provided by law in the case of other outstanding obligations of such municipality.

Sec. 7. Delinquent municipalities. When the time for the payment of a state tax to the treasurer of state has expired, and it is unpaid, the treasurer of state shall give notice thereof to the municipal officers of any delinquent city, town or plantation, and unless such tax shall be paid within 60 days, the treasurer of state may issue his warrant to the sheriff of the county requiring him to levy, by distress and sale, upon the real and personal property of any of the inhabitants of the town, and the sheriff or his deputies shall execute such warrant, observing the regulations provided by satisfying warrants against delinquent collectors, as prescribed by chapter 81 of the revised statutes of 1944, as amended.

Sec. 8. School funds withheld from delinquent municipalities. When any state tax assessed upon any city, town or plantation for the year 1951 remains unpaid, such city, town or plantation may be precluded from drawing from the state treasury the school funds set apart for such city, town or plantation so long as such tax remains unpaid.

Sec. 9. R. S., c. 14-A, § 34, repealed; limitation. Section 34 of chapter 14-A of the revised statutes, as enacted by chapter 250 of the public laws of 1951, is hereby repealed and shall not be printed as a part of the session laws of 1951.

Sec. 10. R. S., c. 14-A, § 34, additional. Chapter 14-A of the revised statutes, as enacted by chapter 250 of the public laws of 1951, is hereby amended by adding thereto a new section to be numbered 34, to read as follows:

'Sec. 34. Tax is levy on consumer. The liability for, or the incidence of, the tax on tangible personal property provided by this chapter is hereby declared to be a levy on the consumer. The retailer shall add the amount of the tax on such property and may state the amount of the taxes separately from the price of such property on all price display signs, sales or delivery slips, bills and statements which advertise or indicate the price of such property. The provisions of this section shall in no way affect the method of collection of such taxes on such property as now provided by law.'

Sec. 11. R. S., c. 37, §§ 117, 118, repealed. Sections 117 and 118 of chapter 37 of the revised statutes are hereby repealed.

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Sec. 12. R. S., c. 14-A, § 4, amended. The last sentence of section 4 of chapter 14-A of the revised statutes, as enacted by chapter 250 of the public laws of 1951, is hereby amended to read as follows:

'Whenever any tangible personal property whose sale or use is subject to tax under this chapter is required to be registered for use within this state by any other chapter than this, no registration shall be granted unless the applicant ~~exhibits a receipt~~ for registration has paid the sales tax or the use tax thereon.'

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.

Effective May 21, 1951

Chapter 214

AN ACT Continuing Pensions of Retired Members of the State Police.

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

Pensions continued. The retired members of the state police shall receive, in addition to their present retirement pay, such additional amounts as will equal $\frac{1}{2}$ of the pay per year that is now paid to a member of their respective grades at the time of retirement.

Such moneys shall be appropriated from funds of the state police.

The provisions of this act shall become effective July 1, 1951, and continue in effect until June 30, 1953.

Effective August 20, 1951

Chapter 215

AN ACT Relating to the Sanford Sewerage District.

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

P. & S. L., 1947, c. 169, § 13, amended. The 1st sentence of the 3rd paragraph of section 13 of chapter 169 of the private and special laws of 1947 is hereby amended to read as follows: