

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-seventh Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with subsection VI of section 27 of chapter 10 of the Revised Statutes of 1954.

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ACTS

As Passed By The

Ninety-sixth Legislature

OF THE

STATE OF MAINE

At The

SPECIAL SESSION

September 21-23, 1954

Supplementary to the Acts and Resolves of the Regular Session

Chapter 428

AN ACT Relating to Elderly Teachers' Pensions.

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

Sec. 1. Teachers who may be entitled to an annual pension of \$1,000. Except as otherwise provided in this chapter, any person of either sex who, on the 30th day of September, 1913, or thereafter, shall have reached the age of 60 years and who for 35 years shall have been engaged in teaching as his principal occupation, and who shall have been employed as a teacher or teacher and supervisor in the public schools, or in such other schools within this state as are supported wholly or at least $\frac{3}{5}$ by state or town appropriation and are under public management and control, 20 years of which employment, including the 15 years immediately preceding retirement, shall have been in this state, and who shall be retired by his employer or shall voluntarily retire from active service after completion of the school year next preceding the 30th day of September, 1913, shall, on his formal application, receive from the state for the remainder of his life an annual pension of \$1,000; provided, however, that after the 30th day of September, 1913, no such employment as teacher within this state shall be included in its provisions unless the teacher shall hold a state teacher's certificate issued under the authority of the commissioner of education.

Sec. 2. Teachers who may receive an annual pension of \$900. Except as otherwise provided in this chapter, any person of either sex who, on the 30th day of September, 1913, or thereafter, shall have reached the age of 60 years and who for 30 years shall have been engaged in teaching as his principal occupation and who shall have in all other respects met the requirements of the preceding section shall, on his formal application, receive from the state for the remainder of his life an annual pension of \$900.

Sec. 3. Teachers who may receive an annual pension of \$800. Except as otherwise provided in this chapter, any person of either sex who, on the 30th day of September, 1913, or thereafter, shall have reached the age of 60 years and who for 25 years shall have been engaged in teaching as his principal occupation, and who shall have in all other respects met the requirements of section 1 shall, on his formal application, receive from the state for the remainder of his life an annual pension of \$800.

Sec. 4. Repealing and amending clause. All acts and resolves or parts thereof inconsistent herewith are hereby repealed or amended to conform to the provisions of this act.

Sec. 5. Effective date. The provisions of this act shall become effective January 3, 1955.

Sec. 6. Application. The increase in pensions hereinbefore authorized shall apply to all teachers who have heretofore or shall hereafter retire under the provisions of sections 1, 2 and 3.

Sec. 7. Appropriation. There is hereby appropriated from the unappropriated surplus of the general fund the sum of \$38,600 for the fiscal year ending June 30, 1955 to carry out the provisions of this act.

Effective January 3, 1955

Director's note: Repealed by P. L., 1955, c. 405, § 48. Re-enacted by P. L., 1955, c. 405, § 36.

Chapter 429

AN ACT to Repeal the Tax on Cigars and Tobacco Products.

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

Sec. 1. Definitions. Whenever used in this act unless the context shall otherwise require, the following words and phrases shall have the following meanings:

“Tax assessor” or “assessor” shall mean the state tax assessor;

“Person” shall mean any individual, firm, fiduciary, partnership, corporation, trust or association, however formed;

“Distributor” shall mean any person engaged in this state in the business of producing or manufacturing cigarettes or importing into the state cigarettes at least 75% of which are purchased directly from the manufacturers thereof;

“Licensed distributor” shall mean a distributor licensed under the provisions of this act;

“Dealer” shall mean any person other than a distributor, as defined herein, who is engaged in this state in the business of selling cigarettes;

“Licensed dealer” shall mean a dealer licensed under the provisions of this act;

“Sale” or “sell” shall include or apply to gifts, exchanges and barter;

“Sub-jobber” shall mean a wholesale dealer who does not qualify as a distributor;

“Unclassified importer” shall mean any person, firm, corporation or association within the state, other than a licensed distributor, sub-jobber or dealer as defined, who shall import, receive or acquire from without the state, cigarettes for use or consumption within the state.

Sec. 2. Dealers, unclassified importers and distributors to be licensed. Each person engaging in the business of selling cigarettes in this state,