

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-seventh Legislature

OF THE

STATE OF MAINE

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STATE OF MAINE

As Passed by the Ninety-seventh Legislature

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shall become due and payable from said corporation to the State Tax Assessor on the 1st day of September thereafter.'

Sec. 9. R. S., c. 61, § 14, amended. Section 14 of chapter 61 of the revised statutes is hereby amended to read as follows:

'**Sec. 14. Consumers' tax on spirituous and vinous liquor.** 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 61% 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 \$5 per gallon on sparkling wines; except that spirits and wines sold at wholesale under the provisions of section 43, may be sold at wholesale prices established pursuant to the provisions thereof and provided further, that prices for sale of spirits and wines bought by the Commission from Maine licensees to manufacture liquor under the provisions of section 15 shall be based on minimum truck load delivery prices f. o. b. warehouse as the same are filed with the Public Utilities Commission, and provided further, that special orders by the Commission for unstocked merchandise shall be priced at not less than 61% over actual cost delivered f. o. b. warehouse. In all cases the Commission is authorized to round off costs to the next highest 5 cents. Any increased Federal taxes levied on or after ~~April~~ **November 1, 1941** shall be added to the established price without markup. All net revenue derived from such tax shall be deposited to the credit of the general fund of the State.'

Sec. 10. R. S., c. 61, § 43, amended. Section 43 of chapter 61 of the revised statutes is hereby amended to read as follows:

'**Sec. 43. Liquor bought from Commission.** All persons, except public service corporations operating interstate, licensed to sell spirituous or vinous liquor shall purchase all such liquor from the Commission. The Commission shall sell to such licensees spirituous and vinous liquor for a price of 10% less than the retail price in state retail stores provided that such discount shall not apply to Federal taxes levied on and after ~~April~~ **November 1, 1941**.'

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect on July 1, 1955.

Effective July 1, 1955

Chapter 360

AN ACT Relating to Registration for Barbers and Apprentice Barbers.

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

Sec. 1. R. S., c. 25, § 219, sub-§ I, amended. Subsection I of section 219 of chapter 25 of the revised statutes is hereby amended to read as follows:

'I. Who is at least ~~18~~ 17 years of age;'

Sec. 2. R. S., c. 25, § 219, sub-§ III, amended. Subsection III of section 219 of chapter 25 of the revised statutes is hereby amended to read as follows:

'III. Who has satisfactorily completed a course of instruction, of 1,000 hours in not less than 6 months, in a school of barbering approved by said Board

and a total experience as an apprentice of a period of at least 6 months under a licensed barber; or in lieu thereof has satisfactorily completed a course of instruction of 1,500 hours in not less than 9 months in a school of barbering approved by said Board; or in lieu thereof has had a total experience in the practice of barbering or as an apprentice of 2,500 hours distributed over a period of at least 18 months.'

Effective August 20, 1955

Chapter 361

AN ACT Relating to Excise Tax on Aircraft.

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

R. S., c. 22, § 52, repealed and replaced. Section 52 of chapter 22 of the revised statutes is hereby repealed and the following enacted in place thereof:

'Sec. 52. Tax paid before registration. No motor vehicle or aircraft owned or controlled by a resident of this State, excepting only motor vehicles or aircraft owned and operated by charitable, benevolent, literary or scientific organizations which are used exclusively in carrying on charitable, benevolent, literary or scientific work in the State, shall be registered under the provisions of this chapter or under chapter 24 until the owner or person controlling the same has paid the excise tax as herein provided.

Every motor vehicle owned by a resident of this State shall be subject to excise tax in the municipality where the owner resides. Every nonresident person registering a motor vehicle in this State shall pay to the municipality of the state where he is occasionally or temporarily residing, or if there be no such residing place, then to the state the excise tax above provided. A foreign corporation registering a motor vehicle or any person registering aircraft in this State shall pay to the municipality of the state where said motor vehicle or aircraft is customarily kept, or if there be no such customary place of keeping, then to the State, the excise tax hereinbefore provided for; except that the excise tax on aircraft kept at a municipally owned airport shall be paid to the municipality which owns the airport. If such payment is made to the State, the Secretary of State is authorized to receive the same and to give a receipt therefor, or, in the case of aircraft, the Aeronautics Commission is authorized to receive the same and to give a receipt therefor.'

Effective August 20, 1955

Chapter 362

AN ACT Relating to Pensions for Dependents of Sheriffs and Deputy Sheriffs.

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

Sec. 1. R. S., c. 64, § 6, sub-§ V-A, additional. Section 6 of chapter 64 of the revised statutes is hereby amended by adding thereto a new subsection to be numbered V-A, to read as follows:

'V-A. If a sheriff or deputy sheriff shall die as a result of injury received in line of duty, except while engaged in the duty of serving civil process, his