

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

Ninety-eighth 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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PUBLIC LAWS  
OF THE  
STATE OF MAINE

As Passed by the Ninety-eighth Legislature

1957

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'Said inspection shall not apply to motor vehicles owned and registered in another state nor to new or used motor vehicles being driven by a dealer or holder of a transit registration certificate or his authorized representative from the point of distribution to his place of business.

No dealer or holder of a transit registration certificate in new or used motor vehicles shall permit any such vehicle owned or controlled by him to be released for operation upon the highways until it has been inspected as herein provided and a proper sticker certifying such inspection placed thereon. If such vehicle bears thereon a certificate showing a prior inspection, the same shall be removed.'

Effective August 28, 1957

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## Chapter 77

### AN ACT Relating to Certificates under Sales Tax Law for Dissolution of Corporations.

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

R. S., c. 17, § 31, amended. Section 31 of chapter 17 of the Revised Statutes is hereby amended to read as follows:

'Sec. 31. Dissolution of corporations prohibited until tax is paid. No corporation organized under any law of this State shall be dissolved by the action of the stockholders or by the decree of any court until all taxes and interest and penalties imposed upon said corporation in accordance with the provisions of this chapter have been fully paid or the Assessor finds that there are no funds from which payment can be made. No certificate of dissolution shall be issued by the Secretary of State and no decree of dissolution shall be signed by any court, as the case may be, without a certificate of the Assessor evidencing the payment by the corporation to be dissolved of all taxes, interest and penalties imposed in accordance with the provisions of this chapter, or evidencing a finding that there are no funds from which payment can be made.'

Effective August 28, 1957

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## Chapter 78

### AN ACT Relating to Legal Investments for Savings Banks.

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

R. S., c. 59, § 19-I, sub-§ XII, ¶ A, amended. Paragraph A of subsection XII of section 19-I of chapter 59 of the Revised Statutes, as enacted by section 1 of chapter 380 of the public laws of 1955, is hereby amended to read as follows:

'A. In the bonds or other interest bearing obligations of any Federal Land Bank or Joint Stock Land Bank organized under any Act of Congress enacted prior to the 4th day of April, 1923 bonds, including consolidated bonds, issued by Federal Land Banks, the debentures, including consolidated debentures, issued by the Federal Intermediate Credit Banks, and the debentures, including consolidated debentures, issued by the Banks for Cooperatives organized under the laws of the United States.'

Effective August 28, 1957

## Chapter 79

### AN ACT Relating to Giving of Notice under Sales and Use Tax Law.

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

R. S., c. 17, § 28, amended. Section 28 of chapter 17 of the Revised Statutes is hereby amended to read as follows:

'Sec. 28. Notices, how given. Any notice required to be given by the Assessor pursuant to this chapter to any person may be served personally, or by sending the same by registered or certified mail to the person for whom it is intended, addressed to such person at the address given in the last report filed by him pursuant to the provisions of this chapter, or if no report has been filed, then to the address of his last known abode; or in the case of other than an individual to the last known business address.'

Effective August 28, 1957

## Chapter 80

### AN ACT Relating to Deficiency Assessments under the Sales and Use Tax Law.

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

R. S., c. 17, § 20, amended. Section 20 of chapter 17 of the Revised Statutes is hereby amended to read as follows:

'Sec. 20. Deficiency assessment. After a report is filed under the provisions of this chapter, the Assessor shall cause the same to be examined, and may make such further audits or investigations as he may deem necessary and if therefrom he shall determine that there is a deficiency with respect to the payment of any tax due under this chapter, he shall assess the ~~additional~~ taxes and interest due the State, give notice of such assessment to the person liable, and make demand upon him for payment but no such ~~additional~~ assessment can be made after 2 years.'

Effective August 28, 1957