

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

# ACTS AND RESOLVES

AS PASSED BY THE

## Ninety-ninth 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.

---

KENNEBEC JOURNAL

AUGUSTA, MAINE

1959

---

---

PUBLIC LAWS  
OF THE  
STATE OF MAINE

As Passed by the Ninety-ninth Legislature

1959

---

---

## Chapter 65

### AN ACT Relating to Duties of Warden of State Prison Concerning Convict's Property.

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

R. S., c. 27, § 48, amended. Section 48 of chapter 27 of the Revised Statutes is amended to read as follows:

'Sec. 48. Convict's property taken care of by Warden. The Warden shall receive and take care of any property that a convict has with him at the time of his entering the prison; ~~when it is convenient, place the same at interest for his benefit;~~ keep an account thereof, and pay the same to him on his discharge ~~or, in case of his death, to his representatives unless otherwise legally disposed of.'~~

Effective September 12, 1959

---

---

## Chapter 66

### AN ACT Relating to Doors on Schoolhouses.

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

R. S., c. 97, § 48, amended. Section 48 of chapter 97 of the Revised Statutes is amended to read as follows:

'Sec. 48. Doors of public buildings to open outwards. Every building intended temporarily or permanently for public use, and every schoolhouse ~~of more than one story in height~~ and every schoolroom therein, shall have all doors, intended for egress, open outwards.'

Effective September 12, 1959

---

---

## Chapter 67

### AN ACT Relating to Acceptance of Outside Funds for Labor and Industry Research and Statistics.

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

R. S., c. 30, § 2, amended. Section 2 of chapter 30 of the Revised Statutes is amended by inserting after the first sentence, two new sentences to read as follows:

'The commissioner is authorized and empowered, subject to the approval of the Governor and the Council, to accept from any other agency of government, individual, group or corporation such funds as may be available in carrying out the provisions of this section, and meet such requirements with respect to the administration of such funds, not inconsistent with the provisions of this section, as are required as conditions precedent to receiving such funds. An

accounting of such funds and a report of the use to which they were put shall be included in the biennial report to the Governor.'

Effective September 12, 1959

---

---

## Chapter 68

### AN ACT to Clarify the Sales and Use Tax Law.

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

**Sec. 1. R. S., c. 17, § 6, sub-§ II, amended.** Subsection II of section 6 of chapter 17 of the Revised Statutes is amended to read as follows:

'II. Every seller of tangible personal property not maintaining such a place as aforesaid who makes retail sales within this State or who makes delivery of tangible personal property sold at retail outside the state solicits orders by means of salesmen within the State for retail sales for use, storage or other consumption within the State.'

**Sec. 2. R. S., c. 17, § 6, sub-§ IV, amended.** Subsection IV of section 6 of chapter 17 of the Revised Statutes is amended to read as follows:

'IV. Every agent, representative, salesman, entrepreneur, solicitor, distributor or independent selling agent, when such person receives compensation by reason of sales of tangible personal property made outside the State by his principal for use, storage or other consumption in the State, and every salesman within the State of any seller subject to subsection II, if said principal is not the holder of a valid registration certificate.'

**Sec. 3. R. S., c. 17, § 7, amended.** The first sentence of section 7 of chapter 17 of the Revised Statutes is amended to read as follows:

'When, in the judgment of the Tax Assessor, it is necessary or advisable for the collection of sales or use taxes or both, he may ~~accept~~ require from a taxpayer a bond written by a surety company qualified to do business in this State and in such amount and upon such condition as the Tax Assessor may determine.'

**Sec. 4. R. S., c. 17, § 19, amended.** Section 19 of chapter 17 of the Revised Statutes is amended to read as follows:

'Sec. 19. **Arbitrary assessment.** If any person shall fail to make a report as herein required, the Tax Assessor may make an estimate of the taxable liability of such person from any information he may obtain, and according to such estimate so made by him, assess the taxes, interest and penalties due the State from such person, give notice of such assessment to the person and make demand upon him for payment, but no such assessment can be made after 6 years.'

**Sec. 5. R. S., c. 17, § 33, amended.** The last sentence of section 33 of chapter 17 of the Revised Statutes is amended to read as follows:

'Decisions shall be certified forthwith by the clerk of courts to the Tax Assessor.'

Effective September 12, 1959