

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

One Hundredth Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with  
the Revised Statutes of 1954, Chapter 10, Section 27, Subsection VI.

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the One Hundredth Legislature

**1961**

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PUBLIC LAWS, 1961

CHAP. 61

Sec. 2. R. S., c. 91-A, § 10, sub-§ IV, ¶ D, amended. Paragraph D of sub-section IV of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended to read as follows:

'D. The polls of all persons who have attained the age of 70 years and the polls and estates of all persons who by reason of infirmity or poverty are in the judgment of the assessors unable to contribute toward the public charges.'

Effective September 16, 1961

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## Chapter 60

### AN ACT Relating to Definition of Indecent Liberties.

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

R. S., c. 134, § 6, amended. Section 6 of chapter 134 of the Revised Statutes is amended to read as follows:

'Sec. 6. Indecent liberties. Whoever, being 21 years or more of age, takes any indecent liberty or liberties or indulges in any indecent or immoral practice or practices with the sexual parts or organs of any other person, male or female, under the age of 16 years, either with or without the consent of such male or female person, or, whoever, being 21 years or more of age, induces or procures any person under the age of 16 years to take any indecent liberty or liberties or to indulge in any indecent or immoral practice or practices with the sexual parts or organs of any person, male or female, other than the said person under the age of 16 years, shall, upon conviction thereof, be punished by imprisonment at hard labor for not less than one year nor more than 10 years.'

Effective September 16, 1961

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## Chapter 61

### AN ACT Relating to Refund of Sales Tax.

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

R. S., c. 17, § 12-A, additional. Chapter 17 of the Revised Statutes is amended by adding a new section 12-A, to read as follows:

'Sec. 12-A. Refund of sales tax on goods removed from State. When a business which operates from fixed locations within and without this State purchases supplies and equipment in this State, places them in inventory in this State, and subsequently withdraws them from inventory for use at a location of the business in another state without having made use other than storage within this State, it may request a refund of Maine sales tax paid at the time of purchase, provided it maintains inventory records by which the acquisition and disposition of such supplies and equipment purchased can be traced. No