

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

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.

KENNEBEC JOURNAL

AUGUSTA, MAINE

1961

PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the One Hundredth Legislature

1961

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

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

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

refund shall be made where the state to which the supplies and equipment are removed levies a sales or use tax. Such refunds must be requested in accordance with section 18.'

Effective September 16, 1961

Chapter 62

AN ACT Amending the Use Fuel Tax Act.

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

Sec. 1. R. S., c. 16, § 170, amended. The last paragraph of section 170 of chapter 16 of the Revised Statutes is amended to read as follows:

'"User" shall mean any person who uses and consumes fuel within this State in an internal combustion engine for the generation of power to propel vehicles of any kind or character on the public highways of this State, except in vehicles which are prohibited by law from operating on the public highways, and except in noncommercial vehicles having a fuel tank capacity of 20 gallons or less which are owned by nonresidents of this State and are not required to be registered in this State.'

Sec. 2. R. S., c. 16, § 174, amended. The first paragraph, as amended by section 2 of chapter 368 of the public laws of 1955, and subsection I of section 174 of chapter 16 of the Revised Statutes are amended to read as follows:

'Every user, except a user operating only noncommercial vehicles, including station wagons, none of which has a fuel tank capacity in excess of 20 gallons, shall file with the State Tax Assessor a bond as follows:

I. Minimum amount. In the minimum amount of ~~\$100~~ \$200 and a maximum amount of \$10,000 on a form to be approved by the State Tax Assessor;'

Sec. 3. R. S., c. 16, § 175, amended. Section 175 of chapter 16 of the Revised Statutes is amended by adding a new paragraph, to read as follows:

'Users operating only noncommercial vehicles, including station wagons, none of which has a fuel tank capacity in excess of 20 gallons, and who use only fuel purchased within the State and delivered directly by a licensed use fuel dealer into the fuel tanks of such vehicles, may be exempted at the discretion of the State Tax Assessor from filing reports under this section.'

Sec. 4. R. S., c. 16, § 177, amended. Section 177 of chapter 16 of the Revised Statutes is amended to read as follows:

'**Sec. 177. Failure to report and pay taxes.** When any user shall fail to file the monthly report with the State Tax Assessor on or before the time fixed for the filing thereof, or when such user fails to submit data outlined in section 175 in such monthly report, or when such user shall fail to pay to the State Tax Assessor the amount of excise taxes due this State when the same shall be paid, a penalty of 10% shall be added to the amount of the tax due, and such penalty