

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

One Hundredth Legislature

OF THE

STATE OF MAINE

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sections 170-A to 170-N. Whenever the commissioner finds that there has been a violation of sections 170-A to 170-N or any regulations issued pursuant thereto, and after written notice thereof and hearing given to the insurer or other person authorized or licensed by the commissioner, he shall set forth the details of his findings together with an order for compliance by a specified date. Such order shall be binding on the insurer and other person authorized or licensed by the commissioner on the date specified unless sooner withdrawn by the commissioner or a stay thereof has been ordered by a court of competent jurisdiction. Sections 170-E to 170-H shall not be operative until 90 days after the effective date of this act, and the commissioner in his discretion may extend by not more than an additional 90 days the initial period within which said sections shall not be operative.

Sec. 170-M. Appeal. Any party to the proceedings affected by an order of the commissioner is entitled to appeal by following the procedure set forth in section 350.

Sec. 170-N. Penalties. In addition to any other penalty provided by law, any person, firm or corporation which violates an order of the commissioner after it has become final, and while such order is in effect, shall, upon proof thereof to the satisfaction of the court, forfeit and pay to the State of Maine a sum not to exceed \$250 which may be recovered in a civil action, except that if such violation is found to be willful, the amount of such penalty shall be a sum not to exceed \$1,000. The commissioner, in his discretion, may revoke or suspend the license or certificate of authority of the person, firm or corporation guilty of such violation. Such order for suspension or revocation shall be upon notice and hearing, and shall be subject to judicial review as provided in section 170-M.'

Effective September 16, 1961

Chapter 222

AN ACT Relating to Transfer of County Jail Prisoners.

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

R. S., c. 27, § 15, repealed. Section 15 of chapter 27 of the Revised Statutes is repealed.

Effective September 16, 1961

Chapter 223

AN ACT to Eliminate Intangibles from Property Taxation.

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

Sec. 1. R. S., c. 16, § 115, amended. The first sentence of section 115 of chapter 16 of the Revised Statutes, as amended by section 10 of chapter 397 of the public laws of 1957, is further amended to read as follows:

'Every corporation, person or association operating any railroad in the State under lease or otherwise shall pay to the State Tax Assessor, for the use of the State, an annual excise tax for the privilege of exercising its franchises and the franchises of its leased roads in the State, which, with the tax provided for in ~~section 22 of~~ chapter 91-A, section 22, is in place of all taxes upon such railroad and its property ~~and stock.~~'

Sec. 2. R. S., c. 16, § 127, amended. The first paragraph of section 127 of chapter 16 of the Revised Statutes is amended to read as follows:

'Every corporation, association or person operating in whole or in part a telephone or telegraph line within the State for tolls or other compensation shall pay to the State Tax Assessor, for the use of the State, an annual excise tax for the privilege of conducting such business within the State, which tax, with the tax provided for in section 132, is in place of all taxes upon the property of such corporation, association or person employed in such business ~~and of all taxes upon the shares of the capital stock of any such corporation.~~'

Sec. 3. R. S., c. 16, § 132, amended. Section 132 of chapter 16 of the Revised Statutes, as amended, is further amended to read as follows:

'Sec. 132. Tax to be in lieu of all taxes. The excise tax collected under ~~the provisions of~~ sections 125 to 131 shall be in lieu of all taxes upon any corporation therein designated, upon its ~~shares of capital stock and its~~ property including, without limiting the generality of the foregoing, poles, wires, conduits, cables, booths, central office equipment, and machinery or equipment incidental and peculiar to the business of such corporation whether located on or off its premises. The land and buildings thereon owned by such corporation, association or person shall be taxed in the municipality in which the same are situated. The assessment of taxes on such land and buildings shall be legal, whether assessed as resident or nonresident property.'

Sec. 4. R. S., c. 91-A, § 7, amended. Section 7 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:

'Sec. 7. Personal estate; tax definition. Personal property for the purposes of taxation includes all tangible goods and chattels ~~moneys and effects, tangible or intangible~~ wheresoever they are; and all vessels, at home or abroad; ~~money at interest and indebtedness due the persons to be taxed more than they are owing; all public securities; and shares in moneyed and other corporations within or without the State, except as otherwise provided by law.~~

Sec. 5. R. S., c. 91-A, § 9, sub-§§ VI, VII, IX, repealed. Subsections VI, VII and IX of section 9 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, are repealed as follows:

VI. ~~Personal property held in trust to the extent that the income therefrom is not to be paid free of trusts at least annually shall be taxed to the trustee in the place where the trustee resides.~~

VII. ~~Personal property placed in the hands of any corporation as an accumulating fund for the future benefit of heirs or other persons shall be taxed to the person for whose benefit it is accumulating in the place where he resides, if within the State, otherwise to the person so placing it or his~~

executors or administrators in the place where they reside, until a trustee is appointed to take charge of it or its income, and then to such trustee in the place where he resides.'

~~'IX. Money at interest of residents of this State deposited in any bank without this State shall be taxed to the owner where he resides; provided, however, if any state exempts similar deposits in banks in this State, including interest thereon, to owners residing in that state, the provisions of this subsection shall not apply to deposits in that state.'~~

Sec. 6. R. S., c. 91-A, § 10, sub-§ I, ¶ D, repealed. Paragraph D of subsection I 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 repealed as follows:

~~'D. All bonds, notes and other obligations issued by the State of Maine or any county or public municipal corporation.'~~

Sec. 7. R. S., c. 91-A, § 10, sub-§ V, ¶¶ E, L, M, repealed. Paragraphs E, L and M of subsection V 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, are repealed as follows:

~~'E. All loans of money made by an individual or corporation and secured by a mortgage on real estate situated in this State.'~~

~~'L. The shares of capital stock of manufacturing, mining, smelting, agricultural and stock raising corporations, and corporations organized for the purpose of buying, selling and leasing real estate, when subject to taxation under the provisions of subsection XI of section 9.'~~

~~'M. Personal property held in trust to the extent that the income therefrom is to be paid at least annually free of trusts.'~~

Effective September 16, 1961

Chapter 224

AN ACT Relating to Open Season for Trout in Oxford and York Counties.

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

R. S., c. 37, § 44, sub-§ I, amended. Subsection I of section 44 of chapter 37 of the Revised Statutes, as revised, is amended to read as follows:

'I. All fish except black bass in lakes and ponds, and trout in brooks and streams of Oxford and York Counties. For all fish except black bass in lakes and ponds, there shall be an open season in waters naturally free of ice or any portions of waters naturally free of ice from April 1st until September 30th, except the open season for trout in brooks and streams of Oxford and York Counties shall be from the last Saturday in April to August 15th.'

Effective September 16, 1961