

### 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

CERTAIN AIRCRAFT EXEMPTED FROM SALES TAX

PUBLIC LAWS, 1961

CHAP. 400

745

### Chapter 398

#### AN ACT Relating to Sales of Discontinued Items of Liquor in State Stores.

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

**R. S., c. 61, § 14, amended.** Section 14 of chapter 61 of the Revised Statutes, as amended by section 9 of chapter 359 of the public laws of 1955, is further amended by adding at the end a new sentence to read as follows:

'Notwithstanding the other provisions of this section, the commission with approval of the Commissioner of Finance and Administration may reduce the price of discontinued items of liquor by an amount of 10% of the listed selling price and no item shall be discontinued by the commission for a period of at least 6 months after such item has been listed and on sale in state stores.'

Effective September 16, 1961

### Chapter 399

### AN ACT Relating to Harness Racing Purses.

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

**R. S., c.** 86, § 15, amended. Section 15 of chapter 86 of the Revised Statutes, as amended by section 3 of chapter 391 of the public laws of 1957, is further amended by adding at the end, a new paragraph, as follows:

'A sum equal to 1/6 of the tax on all pari mutuel pools conducted or made at any race or race meet licensed under this chapter shall be paid and returned to the licensees for the purpose of supplementing purse money. This sum shall be divided equally among the licensees in the proportion that the number of racing days of a licensee granted by the commission bears to the total number of racing days granted in any one year by the commission. Payments shall be made to said licensees by the end of the calendar year. This law shall apply for the full harness racing season of 1961 and subsequent years.'

Effective September 16, 1961

### Chapter 400

AN ACT Exempting Certain Aircraft from Sales Tax.

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

**R. S., c. 17, § 10, sub-§ XXIII, additional.** Section 10 of chapter 17 of the Revised Statutes, as amended, is further amended by adding a new subsection XXIII, to read as follows:

'XXIII. Aircraft purchased by a nonresident. Aircraft purchased by a nonresident and intended to be driven or transported outside the State immediately upon delivery by the seller.'