

# ACTS AND RESOLVES

AS PASSED BY THE

# One Hundred and First Legislature

OF THE

# STATE OF MAINE

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## PUBLIC LAWS

## OF THE

# STATE OF MAINE

As Passed by the One Hundredth Legislature

At The

SPECIAL SESSION, November 27, 1961

to

December 2, 1961

REPORTING SYSTEM, MALT LIQUOR TAXES

CHAP. 413

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#### PUBLIC LAWS, 1961

of the following organizations: Washington County commissioners, Washington County Development Authority, Washington County Chamber of Commerce, Washington County Rural Area Development Committee, Washington County Agricultural Extension Service and 2 who shall be citizens and residents of Washington County. Each member shall serve for 2 years, or until his successor is duly appointed and qualified. Vacancies shall be filled for the unexpired term. The members of the committee shall serve without compensation. The Governor shall select one of the citizen members as chairman. The member appointed from the Washington County Agricultural Extension Service shall serve as secretary. The committee shall work with the county commissioners and Economic Development Agents of Washington County and the Commissioner of Economic Development, and advise them on any and all matters pertaining to the economic and industrial development policy of Washington County.'

Sec. 2. R. S., c. 89, § 16-B, additional. Chapter 89 of the Revised Statutes is amended by adding thereto a new section 16-B, to read as follows:

'Sec. 16-B. Washington County Economic Development Agents. The county commissioners of Washington County are authorized to select and employ, subject to the approval of the Washington County Economic Advisory Committee and the Commissioner of Economic Development, Economic Development Agents to aid in planning of the county's economic growth and development. The county commissioners shall fix the salaries of said agents; the terms of said agents not to exceed 2 years. Said agents shall be under the joint supervision of the county commissioners and the Commissioner of Economic Development. The expenses and salaries of such persons shall be paid for by county funds but shall not exceed \$12,500 annually.'

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.

Effective December 1, 1961

### Chapter 413

# AN ACT to Provide a Reporting System for Payment of Malt Liquor Excise Taxes.

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

Sec. 1. R. S., c. 61, § 18, amended. The 2nd paragraph of section 18 of chapter 61 of the Revised Statutes, as amended by section 3 of chapter 344 of the public laws of 1961, is further amended to read as follows:

'All manufacturers or foreign wholesalers to whom certificates of approval have been granted shall furnish promptly the commission with a copy of every invoice sent to Maine wholesale licensees, with the licensee's name and purchase number thereon. They shall also furnish a monthly report on or before the 10th day of each calendar month in such form as may be prescribed by the commission and further shall not ship or cause to be transported into this State any malt liquor until the commission has certified that the excise tax has been paid or that the Maine wholesale licensee, to whom shipment is to be made, has filed a bond to guarantee payment of the excise tax as provided in section 21.' Sec. 2. R. S., c. 61, § 21, amended. Section 21 of chapter 61 of the Revised Statutes, as amended, is further amended by adding at the end the following paragraphs:

'By filing the bond hereafter required, a Maine wholesale licensee may pay monthly the excise tax imposed by section 22 on all malt liquor shipped into this State as shown by invoice of the shipment by the out-of-state wholesaler or holder of certificate of approval. The tax shall be paid by the wholesale licensee on or before the 10th day of the calendar month following that in which shipment occurs. Each Maine wholesale licensee shall, at the time of payment of the excise tax on or before the 10th day of each month, furnish to the commission in such form as may be prescribed a verified monthly report of all malt liquor purchased or imported based on the date of shipment invoice during the preceding calendar month and all such additional information as may be deemed necessary to compute and assure the accuracy of the excise tax payment accompanying the report.

In order to secure payment of the excise tax, each wholesale licensee shall file with the commission a corporate surety bond, in form and amount approved and determined by the commission, guaranteeing payment of the proper excise tax due the State from him. The commission shall fix the amount and terms of the bond in such manner and subject to such conditions as it deems most appropriate. Said bond shall be equal to double the highest monthly excise tax paid by the wholesale licensee during the period of his prior calendar year license. All such bonds shall be provided and effective only for each calendar licensed year. New licensees desiring to furnish bond under this section shall furnish corporate surety bond in an amount to be determined by the commission. Failure to pay the excise tax when due shall be grounds for the suspension of the license of the Maine wholesale licensee.'

Sec. 3. Effective date. This act shall become effective on July 1, 1963.

Effective July 1, 1963

## Chapter 414

### AN ACT Relating to State Retirement Benefits for Certain Teachers.

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

Sec. 1. R. S., c. 63-A, § 6, sub-§ V, repealed and replaced. Subsection V of section 6 of chapter 63-A of the Revised Statutes, as enacted by chapter 156 of the public laws of 1957 and as last amended by chapter 366 of the public laws of 1959, is repealed and the following enacted in place thereof:

<sup>6</sup>V. Teachers. Any teacher who began to teach in the public schools of Maine prior to July 1, 1947 and has attained 60 years of age shall, upon proper application and verification of at least 15 years of such teaching service, be granted a minimum monthly benefit of \$25. If, by virtue of length of teaching service in Maine and using the formula of 1/70 of average final compensation times the years so taught and verified, a greater monthly benefit is developed, then the greater amount shall be paid. Proper adjustments in benefits already being paid under this section shall be made, in those cases affected, on the first monthly pension payroll subsequent to the effective date of this act.'