

ACTS AND RESOLVES

AS PASSED BY THE

One Hundred and First 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.

The Knowlton and McLeary Company Farmington, Maine 1963

PUBLIC LAWS

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1963

resignation or otherwise before the certificate is issued, it may be issued by the corporation with the same effect as if the officer had not ceased to be such at the time of its issue.'

Effective September 21, 1963

Chapter 40

AN ACT Permitting Public Utilities Commission to Extend Time for Filing Public Utility Balance Sheets.

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

R. S., c. 44, § 24, amended. Section 24 of chapter 44 of the Revised Statutes is amended to read as follows:

'Sec. 24. Accounts closed December 31st; balance sheet filed. The accounts of all public utilities shall be closed annually on the 31st day of December unless a different date is fixed by the commission, and a balance sheet of that date, or of the date so fixed, promptly taken therefrom. Within 2 3 months after said date, or the date so fixed, such balance sheet together with such other information as the commission shall prescribe, verified by an officer or owner of the public utility, shall be filed with the commission; provided, however, that said. Said commission may by general order for good and sufficient cause extend said time for any public utility not exceeding 1 month and may, in its discretion, excuse any public utility from filing such returns when the gross revenue of such utility does not exceed the sum of \$1,000.'

Effective September 21, 1963

Chapter 41

AN ACT Relating to Revocation of Sellers' Certificates Under Sales and Use Tax Law.

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

R. S., c. 17, § 8-A, amended. The first 4 sentences of section 8-A of chapter 17 of the Revised Statutes, as enacted by section 2 of chapter 63 of the public laws of 1961, are amended to read as follows:

'The Tax Assessor may revoke any registration certificate when the registrant has failed for 15 days after notice to file bond or deposit required under section 7, or may revoke for cause a registration certificate issued under section 8. In either case, the Tax Assessor shall give 15 days' written notice of intention to revoke such revocation shall not be effective until 15 days after notice to the registrant. Within said 15-day period the person registered may petition in writing for reconsideration. If a written petition for reconsideration is not then filed, the order of revocation becomes final effective at the expiration of the period.'