

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

One Hundred and Second Legislature

OF THE

STATE OF MAINE

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PUBLIC LAWS
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STATE OF MAINE
AS PASSED BY THE
One Hundred and Second Legislature
1965

Chapter 134

AN ACT Providing for Public Utilities Commission Determination of Debt Retirement.

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

R. S., T. 35, § 172, amended. Section 172 of Title 35 of the Revised Statutes is amended by adding a new paragraph to read as follows:

'The commission shall have the right to establish such reasonable terms upon which water districts shall extinguish their long-term indebtedness notwithstanding any terms, conditions or limitations, either expressed or implied, in any special Act of the Legislature under which said district was organized or in any special Act of the Legislature under which it is franchised. Nothing in this section shall give the commission the right or authority to alter the terms of any existing obligations of any water district.'

Effective September 3, 1965

Chapter 135

AN ACT Repealing the Tax on Express Companies and Parlor Cars.

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

Sec. 1. R. S., T. 36, § 1483, sub-§ 6, amended. Subsection 6 of section 1483 of Title 36 of the Revised Statutes is amended to read as follows:

'6. **Certain public utilities.** Vehicles owned by telephone and telegraph companies ~~express companies~~ and railroad companies subject to the excise taxes set forth in chapters 355, 359, 361 and 363.'

Sec. 2. R. S., T. 36, § 2351, amended. Section 2351 of Title 36 of the Revised Statutes is amended to read as follows:

'§ 2351. **Failure to make return; assessment**

If any corporation, company, association or person fails to make the returns required by sections ~~2462, 2572~~ 2681 and 4751, the State Tax Assessor shall make an assessment of a state tax upon such corporation, company, association or person on such valuation, or on such gross receipts thereof, as the case may be, as he thinks just, with such evidence as he may obtain, and such assessment shall be final.'

Sec. 3. R. S., T. 36, § 2352, amended. The first paragraph of section 2352 of Title 36 of the Revised Statutes is amended to read as follows:

'The State Tax Assessor or his duly authorized agent shall have access to the books of any corporation, company, association or person required to make returns under sections ~~2462~~ 2516, 2517, 2519, 2520 ~~2572~~ and 4751, to ascertain if the required returns are correctly made. If any corporation, company, associa-

tion or person fails to pay the taxes required or imposed by sections ~~2461, 2571~~ 2623, 2683 and 4752, the State Tax Assessor shall forthwith commence a civil action in the name of the State, for the recovery of the same with interest at the rate of 10% a year.'

Sec. 4. R. S., T. 36, c. 355, repealed. Chapter 355 of Title 36 of the Revised Statutes is repealed.

Sec. 5. R. S., T. 36, c. 359, repealed. Chapter 359 of Title 36 of the Revised Statutes is repealed.

Sec. 6. Effective date. This Act shall become effective on January 1, 1966.

Effective January 1, 1966

Chapter 136

AN ACT Relating to Use Tax on Personal Property Withdrawn from Inventory.

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

R. S., T. 36, § 1861, amended. Section 1861 of Title 36 of the Revised Statutes is amended by adding at the end a new sentence to read as follows:

'When tangible personal property purchased for resale is withdrawn from inventory by the retailer for his own use, use tax liability accrues at the date of withdrawal.'

Effective September 3, 1965

Chapter 137

AN ACT Relating to Dogs Doing Damage to Livestock and Poultry.

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

Sec. 1. R. S., T. 7, § 3652, amended. The 3rd paragraph from the end of section 3652 of Title 7 of the Revised Statutes is repealed, as follows:

~~'All dogs doing such damage and found without leather or metal collar and tag as required by law shall be deemed to be unlicensed. If investigation shows such dog or dogs to have been legally licensed, the State shall accept liability and adjust the damage.'~~

Sec. 2. R. S., T. 7, § 3652, amended. The 6th paragraph of section 3652 of Title 7 of the Revised Statutes is amended to read as follows:

'When the claim is approved by the commissioner or his duly authorized agent, the State shall accept liability and adjust the damage, and the same shall be paid by the State to the person sustaining such damage.'

Effective September 3, 1965