

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

ACTS AND RESOLVES

AS PASSED BY THE

One Hundred and Second Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with
the Revised Statutes of 1964, Title 3, Section 164, Subsection 6.

KENNEBEC JOURNAL

AUGUSTA, MAINE

1965

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

ing school committee to file an application with the State Board of Education for the purpose of forming a School Administrative District with the following towns, naming them. The school committee shall file applications on a form to be prepared by the board and shall furnish such other data as the board may determine necessary and proper for its deliberations.'

Sec. 2. R. S., T. 20, § 215, sub-§ 4, amended. The first paragraph of subsection 4 of section 215 of Title 20 of the Revised Statutes is amended to read as follows:

'When the record of the meeting has been received by the board and found to be in order, the board shall order the question of the formation of the proposed School Administrative District and other questions relating thereto to be submitted to the legal voters of the municipalities which fall within the proposed School Administrative District. The order shall be directed to the municipal officers of the municipalities which propose to form a School Administrative District, directing them to call town meetings or city elections, as the case may be, for the purpose of voting in favor of or in opposition to each article ~~in the following form~~. Notwithstanding that an administrative unit may have adopted the secret ballot procedure for the purpose of electing town officials and is to follow said procedure in the election of school directors, all administrative units shall vote upon the remaining articles on the questions of school district formation in the same fashion as the units conduct other business at regular or special town meetings; and the articles shall be in the following form:'

Effective September 3, 1965

Chapter 195

AN ACT Relating to Excise Tax on Aircraft Kept at County Owned Airports.

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

Sec. 1. R. S., T. 36, § 1484, sub-§ 1, ¶ B, amended. Paragraph B of subsection 1 of section 1484 of Title 36 of the Revised Statutes is amended to read as follows:

'B. The excise tax on aircraft customarily kept at a municipally owned or county owned airport or seaplane base shall be paid to the municipality or county which owns the airport or seaplane base.'

Sec. 2. R. S., T. 36, § 1487, sub-§ 1, amended. Subsection 1 of section 1487 of Title 36 of the Revised Statutes is amended to read as follows:

'1. **Municipal tax collector.** In ~~municipalities~~ the case of a municipally owned airport or seaplane base the municipal tax collector or such other person as the municipality may designate shall collect such excise tax and shall deposit the money received with the municipal treasurer monthly.

A. Such collector shall report to the municipal officers at the end of the municipal year, showing the total amount of excise tax collected by him and the amounts applying to each year.

1-A. County treasurer. In the case of a county owned airport or seaplane base the county treasurer or such other person as the county commissioners may designate shall collect such excise tax and shall deposit the money received with the county treasurer monthly.

A. Such collector shall report to the county commissioners at the end of the county year, showing the total amount of excise tax collected by him and the amounts applying to each year.'

Effective September 3, 1965

Chapter 196

AN ACT Relating to Credit for Uncollectible Accounts Under Sales and Use Tax Law.

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

Sec. 1. R. S., T. 36, § 1811-A, additional. Title 36 of the Revised Statutes is amended by adding a new section 1811-A, to read as follows:

‘§ 1811-A. Credit for worthless accounts

The tax paid on sales represented by accounts found to be worthless and actually charged off may be credited upon the tax due on subsequent report, but if any such accounts are thereafter collected by the retailer, a tax shall be paid upon the amounts so collected. For the purpose of sections 1954 and 1955 such credit shall be considered as being required to be reported on or before the 15th day of the month following that in which the charge-off was made.’

Sec. 2. R. S., T. 36, § 1951, amended. The 7th sentence of section 1951 of Title 36 of the Revised Statutes is repealed, as follows:

~~‘The tax paid on sales represented by accounts found to be worthless and actually charged off may be credited upon the tax due on subsequent report, but if any such accounts are thereafter collected by the retailer, a tax shall be paid upon the amounts so collected.’~~

Sec. 3. R. S., T. 36, § 1954, amended. Section 1954 of Title 36 of the Revised Statutes is amended to read as follows:

‘§ 1954. Arbitrary assessment

If any person shall fail to make a report as required, the Tax Assessor may make an estimate of the taxable liability of such person from any information he may obtain, and according to such estimate so made by him, assess the taxes, interest and penalties due the State from such person, give notice of such assessment to the person and make demand upon him for payment, but no such assessment can be made after 6 years from the date the transactions upon which liability is based were required to be reported.’

Sec. 4. R. S., T. 36, § 1955, amended. Section 1955 of Title 36 of the Revised Statutes is amended to read as follows: