

MAINE STATE LEGISLATURE

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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
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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 The 7th sentence of section 1951 of Title 36 of the Revised Statutes is repealed, as follows: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:

§ 1955. Deficiency assessment

After a report is filed under chapters 211 to 225, the Tax Assessor shall cause the same to be examined, and may make such further audits or investigations as he may deem necessary and if therefrom he shall determine that there is a deficiency with respect to the payment of any tax due under chapters 211 to 225, he shall assess the taxes and interest due the State, give notice of such assessment to the person liable, and make demand upon him for payment but no such assessment can be made after 2 years from the date the transactions upon which liability is based were required to be reported.'

Effective September 3, 1965

Chapter 197

AN ACT to Adopt the Uniform Code of Military Justice for the State Military Forces.

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

R. S., T. 25, § 1262, amended. Section 1262 of Title 25 of the Revised Statutes is amended to read as follows:

§ 1262. Uniform code of military justice applicable

Except as provided in chapters 121 to 139, the National Guard or other authorized state military or naval forces of the State of Maine shall at all times and in all places, and the unorganized militia shall whenever called into service, be governed by the Uniform Code of Military Justice and Manual for Courts-martial, United States, 1951, as amended and in effect on January 1, 1965.'

Effective September 3, 1965

Chapter 198

AN ACT Revising the Gasoline Road Tax and Use Fuel Tax.

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

Sec. 1. R. S., T. 36, § 2963, amended. Section 2963 of Title 36 of the Revised Statutes is amended by adding at the end a new sentence to read as follows:

'Such credit shall lapse at the end of the last quarter of the year following that in which the credit arose, provided that any credit to which any motor carrier is entitled as of September 30, 1965 shall not lapse until December 31, 1966.'

Sec. 2. R. S., T. 36, § 2967, amended. The 2nd paragraph of section 2967 of Title 36 of the Revised Statutes is amended to read as follows:

'Any motor carrier, or any private carrier included within section 2971, or any agent or employee of either of them, who shall operate a motor vehicle which