

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.

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PUBLIC LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE
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§ 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