

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
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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

operation renders such motor carrier or private carrier liable to this chapter at any time when such motor carrier or private carrier has failed to file any report or pay tax as required by this chapter shall be punished by a fine of not less than \$10 nor more than \$300.'

Sec. 3. R. S., T. 36, § 3025-A, additional. Title 36 of the Revised Statutes is amended by adding a new section 3025-A, to read as follows:

‘§ 3025-A. Credit; refund

Every user subject to the tax imposed by section 3025 shall be entitled to a credit on such tax equivalent to the existing rate of taxation per gallon on all fuels purchased by such user from retail dealers licensed in accordance with section 3035 upon which fuel the tax imposed by section 3035 has been paid by such user. Evidence of the payment of such tax, in such form as may be required by or is satisfactory to the State Tax Assessor, shall be furnished by each such user claiming the credit allowed. When the amount of the credit to which any user is entitled for any quarter exceeds the amount of the tax for which such user is liable for the same quarter, such excess may, under regulations of the State Tax Assessor, be allowed as a credit on the tax for which such user would be otherwise liable for another quarter or quarters; or upon application within 3 months from the end of any quarter, duly verified and presented in accordance with regulations promulgated by the State Tax Assessor and supported by such evidence as may be satisfactory to the State Tax Assessor, such excess may be refunded if it shall appear that the applicant has paid to another state or province under a lawful requirement of such jurisdiction a tax similar in effect to the tax levied in section 3025, on the use or consumption of the same fuel without the State, to the extent of the payment in such other jurisdiction, but in no case to exceed the rate per gallon of the then current Maine state fuel tax. Upon receipt of such application, the State Tax Assessor, if satisfied after investigation that a refund is justified, shall so certify to the State Controller and it shall be paid out of the General Highway Fund. 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 user is entitled as of September 30, 1965, on the basis of existing rulings of the State Tax Assessor, shall not lapse until December 31, 1966.'

Sec. 4. R. S., T. 36, § 3026, amended. Section 3026 of Title 36 of the Revised Statutes is amended to read as follows:

‘§ 3026. Application for license; contents; licensing of users

It shall be unlawful for any user to use or consume any fuel within this State unless such user is the holder of an uncanceled license issued by the State Tax Assessor. To procure such license every user shall file with the State Tax Assessor an application in such form as the State Tax Assessor may prescribe setting forth the name and address of the user.

~~Concurrently with the filing of an application for a license, every user shall file with the State Tax Assessor a bond of the character stipulated and in the amount provided for in section 3027. No license shall issue upon any application unless accompanied by such a bond.~~

In the event that any application for a license to use fuel as a user in this State shall be filed by any person whose license shall at any time theretofore have

been canceled for cause by the State Tax Assessor, or in case the State Tax Assessor shall be of the opinion that such application is not filed in good faith or that such application is filed by some person as a subterfuge for the real person in interest whose license or registration shall theretofore have been canceled for cause by the State Tax Assessor, then and in any of said events the State Tax Assessor, after a hearing of which the applicant shall have been given 5 days' notice in writing and in which said applicant shall have the right to appear in person or by counsel and present testimony, shall have the right and authority to refuse to issue to said person a license certificate in this State.

~~Upon the filing of the application for a license, a filing fee of \$1 shall be paid to the State Tax Assessor.~~

The application in proper form having been accepted for filing, ~~the bond having been accepted and approved~~ and the other conditions and requirements of this section having been complied with, the State Tax Assessor shall issue to such user a license certificate and such license shall remain in full force and effect until canceled as provided in this chapter.

The license certificate so issued by the State Tax Assessor shall not be assignable and shall be valid only for the user in whose name issued and shall be displayed conspicuously by the user.

~~The State Tax Assessor shall keep and file all applications and bonds with an alphabetical index thereof, together with a record of all licensed users.'~~

Sec. 5. R. S., T. 36, § 3027, repealed. Section 3027 of Title 36 of the Revised Statutes is repealed.

Sec. 6. R. S., T. 36, § 3028, amended. The first 2 paragraphs of section 3028 of Title 36 of the Revised Statutes are amended to read as follows:

'For the purpose of determining the amount of tax imposed, each user shall, not later than ~~the 25th day of each calendar month~~ **the last day of each April, July, October and January**, file with the State Tax Assessor on forms prescribed by said State Tax Assessor, ~~monthly reports~~ **a report** which shall include the total gallonage of fuels used within this State during the ~~next preceding calendar month~~ **quarter ending the last day of the preceding month**, together with the gallonage of such fuels purchased from retail dealers licensed in accordance with section 3035.

At the time of filing of each ~~monthly~~ **quarterly** report, each user shall pay to the State Tax Assessor the full amount of the fuel tax ~~for the next preceding calendar month~~ at the same rate as provided for in section 3025. The State Tax Assessor shall pay over all receipts from such tax to the Treasurer of State daily.'

Sec. 7. R. S., T. 36, § 3029, amended. The last paragraph of section 3029 of Title 36 of the Revised Statutes is repealed.

Sec. 8. R. S., T. 36, § 3039, amended. Section 3039 of Title 36 of the Revised Statutes is amended to read as follows:

§ 3039. Additional penalty

Any user, or any agent or employee of any user, who shall consume any fuel in a motor vehicle on a public highway or on a turnpike operated and maintained

by the Maine Turnpike Authority, when such user is not the holder of an uncanceled license as required by this chapter, or when such user has failed to file any report or pay tax as required by this chapter, shall be punished by a fine of not less than \$10 nor more than \$300.'

Sec. 9. Termination of liability on existing bonds. Liability accrued prior to the effective date of this Act on bonds tendered pursuant to section 3027 of Title 36 shall continue in full force and effect after the effective date of this Act; but no further liability on such bonds shall accrue after the effective date of this Act.

Sec. 10. Effective date. This Act shall become effective September 30, 1965.

Effective September 30, 1965

Chapter 199

AN ACT Relating to Stock of Merchandise in Retail Stores Under Liquor Law.

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

Sec. 1. R. S., T. 28, § 701, amended. The 2nd paragraph of section 701 of Title 28 of the Revised Statutes is amended to read as follows:

'Population shall be determined according to each Federal Decennial Census as shown by any official report authorized by the Federal Census Act and shall apply to the licensing period next following such official report.

Hotel—Malt liquor	\$200.00
Club—Spirituous and vinous	200.00
Club—Malt liquor	100.00
Public service—Spirituous and vinous	200.00
Public service—Malt liquor	100.00
Restaurant, class A—Spirituous and vinous	750.00
Restaurant—Malt liquor only	200.00
Restaurant—Vinous liquor only	200.00
Tavern—Malt liquor only	300.00
Retail store—Malt liquor only	100.00
If merchandise is groceries only	100.00
If other stock of merchandise	200.00'

Sec. 2. R. S., T. 28, § 751, amended. The last paragraph of section 751 of Title 28 of the Revised Statutes is repealed and the following enacted in place thereof:

'All retail store licensees must have and maintain an adequate stock of groceries in no case less than \$1,000 wholesale value or a stock of merchandise reason-