

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

Chapter 316

AN ACT Relating to Taxes on Spirituous and Vinous Liquors Sold to Certain Instrumentalities.

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

R. S., T. 28, § 451, amended. Section 451 of Title 28 of the Revised Statutes is amended by adding at the end the following new paragraph:

'Taxes on spirituous or vinous liquors imposed by the State shall not apply to spirituous or vinous liquors sold by wholesalers, manufacturers, bottlers and rectifiers holding licenses from the commission to any instrumentality of the United States, or to any vessel of foreign registry, or to industrial establishments for use as an ingredient in the manufacture of food products, or for use as an ingredient in the manufacture of commodities which by reason of their nature cannot be used for beverage purposes. The commission is specifically authorized to make such rules and regulations as they deem necessary for carrying out the provisions of this paragraph.'

Effective September 3, 1965

Chapter 317

AN ACT Simplifying Computation of Special Education Subsidy.

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

Sec. 1. R. S., T. 20, § 3115, amended. Section 3115 of Title 20 of the Revised Statutes is amended to read as follows:

§ 3115. Appropriation

Appropriations made under this chapter and subsequent appropriations made for this service are to be used to pay administrative units or institutions designated by the commissioner, for ~~the cost of such special education over and above the average per capita cost for the preceding fiscal year of educating normal children in the respective administrative units.~~ This subsidy shall be paid 60% of the salaries of certified teachers of classes as described in section 3117 and for part of the cost of other approved special education programs according to regulations formulated by the ~~commissioner~~ state board to permit adequate instruction and to prevent unnecessary use of state funds. Subsidies for special education programs shall not exceed \$300 for each student enrolled. These appropriations may be used for administrative costs, to conduct centers for study and guidance of children and for counseling with their parents and teachers, to engage specialists, to make expenditures to institutions and organizations for the training of deaf children who have not become of compulsory school age, to train teachers and for any other purposes approved by the state board as being necessary to carry out the purpose of this chapter.'

Sec. 2. **Effective date.** This Act shall become effective July 1, 1966.

Effective July 1, 1965