

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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AS PASSED BY THE
One Hundred and Second Legislature
1965

funeral directors and funeral homes and a record of examinations, together with the examination papers, all of which shall be open to public inspection.'

Sec. 3. R. S., T. 32, § 1504, repealed and replaced. Section 1504 of Title 32 of the Revised Statutes is repealed and the following enacted in place thereof:

§ 1504. Fees; expiration and renewal of licenses

The fee for examinations under section 1502 shall not exceed \$20. All licenses and certificates of registration which have been or may be issued to funeral directors, embalmers and funeral homes by the board shall expire on the 31st day of December, annually. Any person holding an embalmer's license or certificate of registration of a funeral home or a funeral director's license issued under this or any other law, may have the same renewed by making and filing with the secretary of said board an application therefor within 30 days preceding the expiration of his or her license or certificate of registration, upon blanks prescribed by said board, and upon payment of the established renewal fee. The fee for initial and renewal registration of a funeral home shall not exceed \$20. The fee for an initial or renewal apprentice's or mortuary assistant's license shall not exceed \$5. The board shall by regulation establish the initial and renewal fees for an embalmer's license, a funeral director's license and combined embalmer's and funeral director's license. The fee for an embalmer's license shall not exceed \$20, the fee for a funeral director's license shall not exceed \$20, and the fee for a combined embalmer's and funeral director's license shall not exceed \$25. Any person neglecting or failing to have his or her license or certificate of registration renewed may have the same renewed by making application therefor within 30 days after the date of such expiration and upon the payment of the regular renewal fee plus a revival fee of \$2. Any person who held an embalmer's license or a funeral director's license issued in accordance with the laws of this State, but who failed to renew said license, is not now entitled to engage in the business of embalming dead bodies, shall be allowed to take an examination for a license to engage in said business, and upon successfully passing such examination and paying the required fees shall be granted a license as an embalmer or funeral director, and the said board of examiners is authorized and directed to give such examination and grant such license to any applicant complying with the above provisions.'

Effective September 3, 1965

Chapter 361

AN ACT Relating to Sales and Use Tax Liability of Lessors of Tangible Personal Property.

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

R. S., T. 36, § 1752, sub-§ 21, amended. Subsection 21 of section 1752 of Title 36 of the Revised Statutes is amended to read as follows:

'21. Use. "Use" includes the exercise in this State of any right or power over tangible personal property incident to its ownership when purchased by the user at retail sale, including the derivation of income, whether received in money or in the form of other benefits, by a lessor from the rental of tangible personal property located in this State.'

Effective September 3, 1965