

# 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**

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## Chapter 362

### AN ACT to Extend the Sales Tax to Telephone and Telegraph Service.

**Emergency preamble.** Whereas, due to increased cost of labor and materials, the cost of State Government in administering the services required by law has increased; and,

Whereas, further revenue is necessary in order to carry out the functions of Government as provided by law, including the payment of school subsidies for the uniform local effort; and

Whereas, orderly procedure of administering the essential duties required by the people of the State of Maine necessitates further moneys; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

**Sec. 1. R. S., T. 36, § 1752, sub-§ 10, amended.** Subsection 10 of section 1752 of Title 36 of the Revised Statutes is amended to read as follows:

**'10. Retailer.** "Retailer" means every person engaged in the business of making sales at retail ~~or~~, renting any living quarters in any hotel, rooming house, tourist or trailer camp, **or furnishing telephone or telegraph service**, and every person required to register by section 1754 or registered under section 1756.'

**Sec. 2. R. S., T. 36, § 1752, sub-§ 11, amended.** The first sentence of subsection 11 of section 1752 of Title 36 of the Revised Statutes is amended to read as follows:

**'"Retail sale" or "sale at retail" means any sale of tangible personal property, in the ordinary course of business, for consumption or use, or for any purpose other than for resale, except resale as a casual sale, in the form of tangible personal property, ~~and~~ any rental of living quarters in any hotel, rooming house, tourist or trailer camp, **and the sale of telephone or telegraph service.**'**

**Sec. 3. R. S., T. 36, § 1752, sub-§ 14, amended.** The last sentence of subsection 14 of section 1752 of Title 36 of the Revised Statutes is amended to read as follows:

**'"Sale price" shall not include the amount of any tax imposed by the United States upon or with respect to retail sales, **including sales of telephone or telegraph service**, whether imposed upon the retailer or the consumer, excepting any manufacturers' or importers' excise tax; and shall not include the cost of transportation from the retailer's place of business or other point from which shipment is made directly to the purchaser provided such charges are separately stated and provided such transportation occurs by means of common carrier, contract carrier or the United States mails.'**

**Sec. 4. R. S., T. 36, § 1752, sub-§ 18-A, additional.** Section 1752 of Title 36 of the Revised Statutes is amended by adding a new subsection 18-A, to read as follows:

**18-A. Telephone or telegraph service.** "Telephone or telegraph service" means all telephone or telegraph service, including installation or use of telephonic or telegraphic equipment, for which a charge is made, but not including telephone or telegraph service originating or terminating outside this State, or directory advertising service.'

**Sec. 5. R. S., T. 36, § 1754, sub-§ 6, additional.** Section 1754 of Title 36 of the Revised Statutes is amended by adding a new subsection 6, to read as follows:

**6. Telephone and telegraph service.** Every person furnishing telephone or telegraph service.'

**Sec. 6. R. S., T. 36, § 1811, amended.** The first 2 paragraphs of section 1811 of Title 36 of the Revised Statutes are amended to read as follows:

'A tax is imposed at the rate of 4% on the value of all tangible personal property **and telephone and telegraph service** sold at retail in this State, ~~on and after July 1, 1963~~ and upon the rental charged for living quarters in hotels, rooming houses, tourist or trailer camps, measured by the sale price, except as in chapters 211 to 225 provided. Retailers shall pay such tax at the time and in the manner provided, and it shall be in addition to all other taxes.

The tax imposed upon the sale and distribution of gas, water or electricity, **or telephone or telegraph service**, by any public utility, the rates for which sale and distribution are established by the Public Utilities Commission, shall be added to the rates so established. No tax shall be imposed upon the sale or use of electrical energy, or water stored for the purpose of generating electricity, when the sale is to or by a wholly owned subsidiary by or to its parent corporation.'

**Sec. 7. R. S., T. 36, § 2061, amended.** The first sentence of section 2061 of Title 36 of the Revised Statutes is amended to read as follows:

'Every retailer shall keep records ~~of his sales, and of his rentals charged for living quarters in hotels, rooming houses, tourist or trailer camps,~~ the kind and form of which shall be adequate to enable the Tax Assessor to determine the tax liability.'

**Sec. 8. R. S., T. 36, § 2689, amended.** The first sentence of section 2689 of Title 36 of the Revised Statutes is amended to read as follows:

'The excise tax collected under this chapter, **together with the tax imposed by chapters 211 to 225,** shall be in lieu of all taxes upon any corporation ~~therein herein~~ designated, upon its property including, without limiting the generality of the foregoing, poles, wires, conduits, cables, booths, central office equipment, and machinery or equipment incidental and peculiar to the business of such corporation whether located on or off its premises.'

**Sec. 9. Allocation of tax.** The revenue derived from the tax imposed by this Act shall be credited to the General Fund.

**Sec. 10. Effective date.** This Act shall become effective as to telephone and telegraph charges first billed on or after July 1, 1965.

**Emergency clause.** In view of the emergency cited in the preamble, this Act shall take effect when approved.

Effective May 28, 1965

## Chapter 363

### AN ACT Relating to Definition of Premises Under Liquor Law.

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

R. S., T. 28, § 2, sub-§ 16, repealed and replaced. Subsection 16 of section 2 of Title 28 of the Revised Statutes is repealed and the following enacted in place thereof:

'16. Premise or premises. "Premise" or "premises," shall mean and include all parts of the contiguous real estate occupied by a licensee over which the licensee has direct or indirect control or interest and which the licensee uses in the operation of the licensed business and which have been approved by the commission as proper places therein for the exercise of the license privilege.

Without limitation of its other powers, the commission shall not approve as a proper place for the exercise of the license privilege, amusement areas primarily for minors, golf courses, beaches or any other area designed primarily for use by minors. No minor, unless in the company of his or her parent or guardian, shall be permitted in any part of a hotel where the license privilege is exercised with the exception of public dining room or rooms and of sleeping rooms.

The commission shall establish rules and regulations for the separation of areas where the license privilege may be exercised from areas where it may not be exercised, but complete non-access between the areas controlled by the licensee need not be required.'

Effective September 3, 1965

## Chapter 364

### AN ACT Relating to Relatives' Financial Responsibility to Recipients of Aid to the Aged, Blind or Disabled.

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

**Sec. 1.** R. S., T. 22, § 3401, amended. Section 3401 of Title 22 of the Revised Statutes is amended to read as follows:

#### '§ 3401. Application for aid

Applications for aid to the aged, blind or disabled shall be made to the department on forms provided by the department. Said applications shall contain such information as may be required by the department.

An application shall ~~not be considered unless~~ accompanied by ~~an individual~~ a sworn statement ~~made on the part~~ of the spouse and parents ~~and each adult~~ child of said applicant who is under the age of 21 or is blind or permanently