

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

One Hundred and Third 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  
**One Hundred and Third Legislature**  
**1967**

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Each distributor shall, within 15 days after demand made on him by the State Tax Assessor, pay a tax of 7c per gallon upon each gallon of such fuel upon which the tax has not been paid, which upon an audit the State Tax Assessor may find to have been received into the State during **all or any part of** the preceding ~~year~~ **2 calendar years** by the distributor and not properly accounted for in a distributor's report or in accordance with law, **provided such demand is made within one year of the close of the period covered by such audit.**

Effective October 7, 1967

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## Chapter 29

### AN ACT Increasing Maine Forestry District Taxes.

**Emergency preamble.** Whereas, Acts and resolves passed by the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, all Maine Forestry District taxes are assessed as of April 1st; and

Whereas, more money is required to protect the forests in the Maine Forestry District from fire; 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:*

**R. S., T. 12, § 1601, amended.** The first sentence of section 1601 of Title 12 of the Revised Statutes, as repealed and replaced by section 22 of chapter 513 of the public laws of 1965, is amended to read as follows:

A tax of ~~5 $\frac{1}{4}$~~  9 mills on the dollar is assessed **for the year 1967 and 8 mills thereafter** upon all the property in the Maine Forestry District, including rights in public reserved lots, to be used for the protection thereof; except that in organized municipalities the tax rate shall be ~~5 $\frac{1}{4}$~~  9 mills **for the year 1967 and 8 mills thereafter** multiplied by a fraction whose numerator is the previous year's assessed value of the land taxable by the municipality, including dams and power houses but not including any other structure or building, and whose denominator is the total previous year's assessed value of all property taxable by the municipality.

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

Effective March 6, 1967