

## ACTS AND RESOLVES

AS PASSED BY THE

## One Hundred and Third Legislature

OF THE

# STATE OF MAINE

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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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### Chapter 71

#### AN ACT Relating to Sales Tax on Sales Between Parent and Subsidiary Corporations.

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

**R. S., T. 36, § 1811, amended.** The 2nd sentence of the 2nd paragraph of section 1811 of Title 36 of the Revised Statutes is amended to read as follows:

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, except for electrical energy or water purchased for resale to or by such wholly owned subsidiary.

Effective October 7, 1967

### Chapter 72

### AN ACT to Clarify the Statutes Relating to Single Assessors.

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

Sec. 1. R. S., T. 30, § 2060, sub-§ 5, ¶ A-1, additional. Subsection 5 of section 2060 of Title 30 of the Revised Statutes is amended by adding a new paragraph A-1, to read as follows:

A-1. In addition to the method provided by paragraph A and notwithstanding the provision of any town charter to the contrary, the municipal officers of any town, or the municipal officers of 2 or more towns acting jointly, shall have the power to enact an ordinance providing for a single assessor, who shall be appointed for a term not exceeding 5 years. Seven days' notice of the meeting at which said ordinance is to be proposed shall be given in the manner provided for town meetings. In towns where the legislative body is the town meeting, the ordinance shall be effective immediately after the next regular town meeting if enacted 60 days prior to said meeting and shall stand until revoked by the legislative body or the municipal officers at a meeting held at least 30 days before the annual town meeting.

Sec. 2. R. S., T. 30, § 5351, sub-§ 1, ¶ C, amended. Paragraph C of subsection 1 of section 5351 of Title 30 of the Revised Statutes, as enacted by chapter 94 of the public laws of 1965, is amended to read as follows:

**C.** Notwithstanding the provisions of any city charter or town charter to the contrary, the city council or town council may by ordinance provide for a single assessor whose powers and duties shall be the same as for towns, and who shall be appointed for a term not exceeding 5 years.