

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

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.

KENNEBEC JOURNAL

AUGUSTA, MAINE

1967

PUBLIC LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE
One Hundred and Third Legislature
1967

Act without being entitled thereto, or who shall with intent to defraud, evade or violate any of the provisions of this chapter, or any rules or regulations duly made thereunder, or who shall engage in the business in this State as a distributor, **importer or exporter** without being the holder of an uncanceled certificate to engage in such business, shall be guilty of a misdemeanor and punished by a fine of not more than \$2,000. Whenever any ~~distributor person~~ shall fail to pay any tax or penalty due under this chapter within the time limited, the Attorney General shall enforce payment thereof ~~against such distributor~~ in a court of appropriate jurisdiction. In any civil action the number of gallons held by the distributor at the beginning of the period covered by the State Tax Assessor's audit, plus the number of gallons received by such distributor during the period, less the number of gallons on hand at the close of the period, **or the number of gallons imported by an importer**, shall be prima facie evidence of the number of gallons sold, distributed or used ~~by the distributor~~ during the period covered by the ~~distributor's~~ report or the State Tax Assessor's audit, on which the tax with interest from the date when it was due shall be computed and collected and for which amount with costs judgment shall be rendered. The claims of the State for sums due ~~from the distributor~~ under the Gasoline Tax Act shall be preferred and priority claims in the event of ~~the~~ assignment, receivership or bankruptcy ~~of the distributor~~ and any distributor who has paid said tax to the State shall be subrogated to the state's priority in the event of the assignment, receivership or bankruptcy of anyone who is liable to such distributor for such tax.

Sec. 10. Limitation of effective date. Distributor's licenses now held by those who would qualify only as importers or exporters in accordance with this Act shall terminate on December 31, 1967.

Effective October 7, 1967

Chapter 95

AN ACT Relating to Part-time Liquor Licenses.

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

R. S., T. 28, § 701, amended. The 4th paragraph of section 701 of Title 28 of the Revised Statutes is amended to read as follows:

The commission may grant part-time licenses for a period not in excess of 6 consecutive months ~~in any calendar year~~ **from the date of issuance by the commission.**

Effective October 7, 1967

Chapter 96

AN ACT Relating to Time of Terms of the Superior Court in Sagadahoc County.

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

R. S., T. 4, § 110, sub-§ 12, amended. Subsection 12 of section 110 of Title 4 of the Revised Statutes, as amended by section 4 of chapter 279 of the public laws of 1965, is further amended to read as follows: