

ACTS AND RESOLVES

AS PASSED BY THE

One Hundred and Fourth Legislature

OF THE

STATE OF MAINE

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PUBLIC LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND FOURTH LEGISLATURE

1969

TIMELY MAILING OF TAX REPORTS

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cate of public convenience and necessity described above and may be made subject to such terms, conditions and restrictions as said commission may prescribe.

Sec. 2. R. S., T. 35, § 1644, amended. Section 1644 of Title 35 of the Revised Statutes is amended to read as follows:

§ 1644. Certificate holders exempted

A license shall not be required to be obtained by a common carrier transporting passengers under a certificate issued pursuant to section 1505 and such common carriers may transport between any points in the State of Maine special or charter parties under such rules and regulations as the commission shall have prescribed. This section shall not apply to the holders of a trial certificate as described in section 1505.

Effective October 1, 1969

Chapter 182

AN ACT Relating to Timely Mailing of Tax Reports and Returns.

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

R. S., T. 36, § 4, additional. Title 36 of the Revised Statutes is amended by adding a new section 4 to read as follows:

§ 4. Timely mailing treated as timely filing and paying

1. Any report, claim, tax return, statement or other document required or authorized to be filed under this Title with, or any payment made under this Title to, the State or to any political subdivision thereof which is:

A. Transmitted through the United States mail, shall be deemed filed and received by the State or political subdivision on the date shown by the post office cancellation mark stamped upon the envelope or other appropriate wrapper containing it;

B. Mailed but not received by the State or political subdivision or where received and the cancellation mark is illegible, erroneous or omitted, shall be deemed filed and received on the date it was mailed if the sender establishes by competent evidence as provided in subsection 2 that the report, claim, tax return, statement, remittance or other document was deposited in the United States mail on or before the date due for filing; and in cases of such nonreceipt of a report, tax return, statement, remittance or other document required by law to be filed, the sender files with the State or political subdivision a duplicate within 30 days after written notification is given to the sender by the State or political subdivision of its nonreceipt of such report, tax return, statement, remittance or other document.

2. Registered mail, certified mail, certificate of mailing. If any report, claim, tax return, statement, remittance or other document is sent by United

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States registered mail, certified mail or certificate of mailing, a record authenticated by the United States Post Office of such registration, certification or certificate shall be considered competent evidence that the report, claim, tax return, statement, remittance or other document was mailed, and the date of registration, certification or certificate shall be deemed the postmarked date.

3. Saturdays, Sundays and legal holidays. If the date for filing any report, claim, tax return, statement, remittance or other document falls upon a Saturday, Sunday or legal holiday, the filing shall be considered timely if performed on the next business day.

Effective October 1, 1969

Chapter 183

AN ACT Relating to Sunday Sale of Liquor.

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

Sec. 1. R. S., T. 28, § 4, repealed and replaced. Section 4 of Title 28 of the Revised Statutes is repealed and the following enacted in place thereof:

§ 4. Business days and hours

No liquor shall be sold in this State on Sundays except as hereinafter provided, and no licensee by himself, clerk, servant or agent shall, between the hours of midnight and 6 a.m., sell or deliver any liquors, except no liquors shall be sold or delivered on Saturdays after 11:45 p.m. Liquor may be sold on January 1st of any year from midnight to 2 a.m. unless January 1st falls on Sunday. Liquor may be sold in any municipality on the day of holding a general election or state-wide primary only after the closing of the polls in such municipality. Except as hereafter provided, no licensee shall permit the consumption of liquors on his premises on Sundays, or after 15 minutes past the hours prohibited for sale thereof, except by bona fide guests in their rooms. No liquor shall be sold in this State on Memorial Day prior to 12 noon. The hours of selling or delivering referred to shall be United States Eastern Standard Time.

Any person, except an officer in performance of his duties, who purchases liquor on Sunday, in violation of this section shall be guilty of a misdemeanor and shall be subject to the same penalty provided in this section for the illegal sale of liquor on Sunday.

Any licensee by himself, clerk, servant or agent, except as hereafter provided, who sells liquor on Sunday shall be punished by a fine of not less than \$100 nor more than \$500, and costs, and a penalty of not less than 2 months nor more than 6 months in jail, at the discretion of the court; and in default of fine and costs an additional penalty by imprisonment for 6 months. Any clerk, servant, agent or other person in the employment of a licensee, who violates or in any manner aids or assists in violating the law relating to Sunday sale of liquor, shall suffer like penalties.