

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

## One Hundred and Fourth 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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THE KNOWLTON AND MCLEARY COMPANY  
FARMINGTON, MAINE  
1969

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PUBLIC LAWS  
OF THE  
STATE OF MAINE  
AS PASSED BY THE  
ONE HUNDRED AND FOURTH LEGISLATURE  
1969

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## Chapter 294

### AN ACT Relating to Adoptions.

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

**R. S., T. 19, § 531, amended.** The 3rd sentence of section 531 of Title 19 of the Revised Statutes, as enacted by section 1 of chapter 432 of the public laws of 1967, is amended to read as follows:

The court shall be deemed to have jurisdiction hereunder if such person **seeking the adoption** shall have been continuously within the State or a United States military reservation herein for a period of at least 3 months prior to the date of the petition.

Effective October 1, 1969

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## Chapter 295

### AN ACT Increasing the Sales Tax and the Cigarette Tax, and Removing the Sales Tax Exemption on Trade-in Credit for Vehicles.

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

Whereas, the essential needs of State Government require that additional revenue be raised by this Legislature; and

Whereas, the revenue to be collected under this Act may not be sufficient to provide for said needs during the next fiscal biennium unless the taxes are imposed on and after June 1, 1969; 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 R. S., T. 36, § 1765, repealed.** Section 1765 of Title 36 of the Revised Statutes, as amended by chapter 108 of the public laws of 1967, is repealed as follows:

§ 1765. ~~Trade in credit for vehicles~~

~~When one or more motor vehicles or farm tractors are traded in toward the sale price of another motor vehicle or farm tractor, the tax imposed by chapters 211 to 225 shall be levied only upon the difference between the sale price of the purchased motor vehicle or farm tractor and the sale price of the motor vehicle or vehicles or farm tractor or tractors taken in trade, except for transactions between dealers involving exchange of farm tractors or motor vehicles from inventory.~~

Director's note: Reenacted by 1969, Private and Special Laws, chapter 154, Section G.

Sec. 2. R. S., T. 36, § 1811, amended. The first sentence of section 1811 of Title 36 of the Revised Statutes, as repealed and replaced by section 92 of chapter 544 of the public laws of 1967, is amended to read as follows:

A tax is imposed at the rate of ~~4 1/2%~~ 5% on the value of all tangible personal property and telephone and telegraph service sold at retail in this State, 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.

Sec. 3. R. S., T. 36, § 1812, amended. The first 2 paragraphs of section 1812 of Title 36 of the Revised Statutes, as last repealed and replaced by section 93 of chapter 544 of the public laws of 1967, are repealed and the following enacted in place thereof:

Every retailer shall add the sales tax imposed by chapters 211 to 225, or the average equivalent of said tax, to his sale price, except as otherwise provided, and when added the tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid and shall be recoverable at law in the same manner as the purchase price. When the sale price shall involve a fraction of a dollar, the tax shall be added to the sale price upon the following schedules:

Amount of Sale Price	Amount of Tax
\$0.01 to \$0.10, inclusive	0¢
.11 to .20, inclusive	1¢
.21 to .40, inclusive	2¢
.41 to .60, inclusive	3¢
.61 to .80, inclusive	4¢
.81 to .99, inclusive	5¢

When the sale price exceeds 99¢, the tax to be added to the price shall be 5¢ for each whole dollar plus the amount indicated above for each fractional part of a dollar.

Sec. 4. R. S., T. 36, § 1861, amended. The first sentence of section 1861 of Title 36 of the Revised Statutes, as last repealed and replaced by section 94 of chapter 544 of the public laws of 1967, is amended to read as follows:

A tax is imposed on the storage, use or other consumption in this State of tangible personal property, purchased at retail sale, at the rate of ~~4 1/2%~~ 5% of the sale price.

**Sec. 5. Effective date.** Sales and use tax liability accruing after May 31, 1969 shall be computed on the basis of the rates imposed by sections 1, 2, 3 and 4. Retail sales and purchases made after May 31, 1969, including retail sales and purchases made pursuant to contracts entered into prior thereto and telephone and telegraph charges first billed on and after June 1, 1969, shall be subject to the taxes imposed by sections 1, 2, 3 and 4.

**Sec. 6. R. S., T. 36, § 4365, amended.** The first sentence of section 4365 of Title 36 of the Revised Statutes, as last repealed and replaced by section 96 of chapter 544 of the public laws of 1967, is amended to read as follows:

A tax is imposed on all cigarettes held in this State by any person for sale, said tax to be at the rate of  $\$$  6 mills for each cigarette and the payment thereof to be evidenced by the affixing of stamps to the packages containing the cigarettes.

**Sec. 7. R. S., T. 36, § 4365, amended.** The next to the last sentence of section 4365 of Title 36 of the Revised Statutes, as last repealed and replaced by section 97 of chapter 544 of the public laws of 1967, is amended to read as follows:

The Tax Assessor thereupon shall notify the unclassified importer of the amount of the tax due thereon, which shall be at the rate of  $\$$  6 mills per cigarette

**Sec. 8. Cigarettes on hand; stamping or account; waiver provisions.**

The State Tax Assessor may by regulation waive for a period of not over 7 days following the effective date of sections 6 and 7, payment of additional tax by retail dealers with respect to stocks of cigarettes properly stamped at the rate of 5 mills per cigarette sold during such period, provided such stocks were on hand as of the effective date of sections 6 and 7; and pursuant thereto, the State Tax Assessor may also waive for the same period the application to retail dealers of Title 36, sections 4369, 4370 and 4372 as respects such cigarettes.

Nothing herein shall be construed to authorize any distributor or sub-jobber to distribute to any retail outlet cigarettes not properly stamped at the rate of 6 mills per cigarette.

Cigarettes in the hands of retail dealers subsequent to the period of waiver provided for above, not properly stamped at the rate of 6 mills per cigarette, shall be subject to confiscation under the provision of Title 36, section 4372; and such retailer shall be subject to any other penalties by law provided.

**Emergency clause.** In view of the emergency cited in the preamble, this Act shall take effect June 1, 1969.