

# 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 412

### AN ACT to Clarify Taxation of Annuity Contracts and Insurance Policies.

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

R. S., T. 36, § 2514, amended. Section 2514 of Title 36 of the Revised Statutes, as amended by chapter 453 of the public laws of 1967, is further amended by inserting after the first sentence the following new sentence:

Sections 2511, 2512 and 2513 shall not apply to any premium from an insurance contract, which premium is received prior to the effective date of this Act, or any consideration, regardless of when received, from any retirement annuity contracts issued by an insurance or annuity company organized and operated without profit to any private shareholder or individual exclusively for the purpose of aiding nonproprietary educational and scientific institutions pursuant to a retirement program established under section 403(b) of the United States Internal Revenue Code.

Effective October 1, 1969

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## Chapter 413

### AN ACT Relating to Lease of School Facilities by School Administrative Units.

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

R. S., T. 20, § 856, amended. Section 856 of Title 20 of the Revised Statutes, as amended by section 9 of chapter 425 of the public laws of 1967, is further amended by adding at the end the following:

Administrative units may provide public school housing by lease of buildings or portions thereof, furniture and other school equipment, subject to the following provisions:

1. Character of the property. During the period or periods to which such lease applies, the property so leased shall be public school property of the administrative unit in all respects to the same effect as any public school building of the administrative unit.

2. Term. Such lease shall provide for use and occupancy of periods at least the same as or equivalent to the periods during which public school buildings of the administrative unit are used and occupied.

3. Use. As applied to rooms for instruction, such lease shall provide for