

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.

> The Knowlton and McLeary Company Farmington, Maine 1969

PUBLIC LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND FOURTH LEGISLATURE

1969

INCREASING GASOLINE TAX

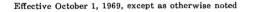
Boys' and girls' summer camps located in Maine and duly licensed by the Department of Health and Welfare or located in another state and duly licensed in a similar manner if the laws of said other state so require, having trips other than on waters adjacent to the location of the main camp, shall have a counselor as a party member who is a holder of a camp trip leader's permit. Said camp trip leader's permits, as approved and granted by the commissioner, shall be good only for the period of June 15th through September 15th of the year issued, shall be good for only a children's camp sponsored trip and specifically shall not entitle the holder to be in charge of any group other than from said boys' and girls' camp; nor does it grant to said holder any rights to hunt or fish. A counselor to hold said camp trip leader's permit must be 18 years of age. The fee for said permit shall be \$5 for counselors of Maine camps and \$10 for counselors of camps from other states.

Sec. 57. P. L., 1969, c. 276, § 8, additional. Chapter 276 of the public laws of 1969 is amended by adding a new section 8, as follows:

Sec. 8. Effective date. This Act shall take effect on January 1, 1970.

Sec. 58. R. S., T. 12, § 2551, amended. The 2nd sentence of section 2551 of Title 12 of the Revised Statutes, as amended by section 20-A of chapter 448 of the public laws of 1965, is further amended to read as follows:

Except at Upper Dam in Richardsontown (T4 RI) at the outlet of Mooselookmeguntic Lake in Oxford County, at Middle Dam in T C at the outlet of Lower Richardson Lake in Oxford County and at East Outlet Dam in Sapling (TI R7) in Somerset County and in Big Squaw Mountain in Piscataquis County at the outlet of Moosehead Lake, the fishway and the area within 50 feet of any part of these fishways shall be closed to fishing at all times and except at Woodland Dam and Grand Falls Powerhouse Dam on the St. Croix River in the Town of Baileyville, East Grand Lake Dam, T9 R4, Spednic Lake Dam, Vanceboro, the area within 100 75 feet of the mouth of the fishway shall be closed to fishing at all times.



Chapter 426

AN ACT Increasing the Gasoline Tax.

Emergency preamble. Whereas, the present highway program requires immediate funds in order to match federal funds for the construction of highways and to carry out necessary maintenance of highways; and

Whereas, such construction and maintenance should be started immediately to preserve the roads and furnish transportation for necessities to the people; and 1128 CHAP. 426

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, § 2903, amended. The first sentence of section 2003 of Title 36 of the Revised Statutes is amended to read as follows:

An excise tax is levied and imposed at the rate of $\frac{1}{76}$ 8¢ per gallon upon internal combustion engine fuel sold or used within this State, including such sales when made to the State or any political subdivision thereof, for any purpose whatsoever, excepting such internal combustion engine fuel sold or used in such form and under such circumstances as shall preclude the collection of this tax by reason of the laws of the United States, or sold wholly for exportation from the State, or brought into the State in the ordinary standardized equipment fuel tank attached to and forming a part of a motor vehicle and used in the operation of such vehicle within the State.

Sec. 2. Application. Notwithstanding section 1 of this Act, the excise tax levied and imposed upon internal combustion engine fuel bought or used by any person, association of persons, firm or corporation for the purpose of propelling jet or turbo jet engine aircraft shall remain at 7ϕ until chapter 223 of the public laws of 1969 becomes effective.

Sec. 3. R. S., T. 36, § 2903, amended. The first sentence of section 2903 of Title 36 of the Revised Statutes, as amended by section 2 of chapter 223 of the public laws of 1969, is further amended to read as follows:

An excise tax is levied and imposed at the rate of 7e 8¢ per gallon upon internal combustion engine fuel sold or used within this State, including such sales when made to the State or any political subdivision thereof, for any purpose whatsoever, excepting such internal combustion engine fuel sold or used in such form and under such circumstances as shall preclude the collection of this tax by reason of the laws of the United States, or sold wholly for exportation from the State, or brought into the State in the ordinary standardized equipment fuel tank attached to and forming a part of a motor vehicle and used in the operation of such vehicle within the State, except that the rate shall be $I\phi$ per gallon upon internal combustion engine fuel as defined in section 2902 bought or used by any person, association of persons, firm or corporation for the purpose of propelling jet or turbo jet engine aircraft, including such sales when made to the State or any political subdivision thereof, excepting such fuel sold or used under such circumstances as shall preclude the collection of this tax by reason of the laws of the United States, or sold wholly for exportation from the State, or brought into the State in the fuel tanks of an aircraft.

Sec. 4. R. S., T. 36, § 2905, amended. Section 2905 of Title 36 of the Revised Statutes, as amended by section 7 of chapter 94 of the public laws of 1967, is further amended to read as follows:

§ 2905. Distributor or importer collects 8¢ additional

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Each distributor or importer paying or becoming liable to pay the tax imposed by this chapter shall be entitled to charge and collect $\frac{1}{7}$ 8¢ per gallon only as a part of the selling price of the internal combustion engine fuels subject to the tax.

Sec. 5. R. S., T. 36, § 2906, amended. The 4th sentence of section 2906 of Title 36 of the Revised Statutes, as amended by section 8 of chapter 94 of public laws of 1967, is further amended to read as follows:

At the time of the filing of said report each distributor and importer shall pay to the State Tax Assessor a tax of $\frac{7}{76}$ 8¢ upon each gallon so reported as sold, distributed or used and the State Tax Assessor shall pay over all receipts from such tax to the Treasurer of State daily.

Sec. 6. R. S., T. 36, § 2906, amended. The 6th sentence of section 2906 of Title 36 of the Revised Statutes, as last repealed and replaced by section 95 of chapter 544 of the public laws of 1967, is amended to read as follows:

Each certificate holder shall, within 15 days after demand made on him by the State Tax Assessor, pay a tax of $\frac{1}{76}$ 8¢ per gallon upon each gallon of such fuel upon which the tax has not been paid, which upon an audit the State Tax Assessor may find to have been received into the State during all or any part of the preceding 2 calendar years by the certificate holder and not properly accounted for in a report or in accordance with law, provided such demand is made within one year of the close of the period covered by such audit.

Sec. 7. R. S., T. 36, § 2908, amended. Section 2908 of Title 36 of the Revised Statutes, as amended, is further amended to read as follows:

§ 2908. Refund of 7/8 of tax in certain cases; time limit

Any person, association of persons, firm or corporation who shall buy and use any internal combustion engine fuel as defined in this chapter for the purpose of operating or propelling commercial motor boats, tractors used for agricultural purposes not operating on public ways, or in such vehicles as run only on rails or tracks, or in stationary engines, or in the mechanical or industrial arts, or for any other commercial use except in motor vehicles operated or intended to be operated upon any of the public highways of this State, or turnpikes operated and maintained by the Maine Turnpike Authority, or except as provided in sections 2910 and 2911, in the operation of aircraft, and who shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by this chapter, either directly by the collection of such tax by the vendor from such consumer, or indirectly by adding the amount of such tax to the price of such fuel and paid by such consumer, shall be reimbursed and repaid to the extent of $\frac{6}{7}$ 7/8 of the amount of such tax paid by him upon presenting to the State Tax Assessor a sworn statement accompanied by the original invoices showing such purchases, which statement shall show the total amount of such fuel so purchased and used by such consumer other than in motor vehicles operated or intended to be operated upon any of the public highways of the State and in the operation of aircraft. Applications for refunds must be filed with the State Tax Assessor within 12 months from the date of purchase.

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Sec. 8. R. S., T. 36, § 2910, amended. Section 2910 of Title 36 of the Revised Statutes, as amended by section 4 of chapter 395 of the public laws of 1965, is further amended to read as follows:

§ 2910. Refund of $\frac{1}{2}$ of tax to users of aircraft

Any person, association of persons, firm or corporation who shall buy and use any internal combustion engine fuel as defined in section 2002, for the purpose of propelling piston engine aircraft and who shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by this chapter, either directly by the collection of such tax by the vendor from such consumer, or indirectly by adding the amount of such tax to the price of such fuel and paid by such consumer, shall be reimbursed and repaid to the extent of $\frac{3}{7}$ $\frac{1}{2}$ of the amount of such tax paid by him upon presenting to the State Tax Assessor a statement accompanied by the original invoices showing such purchases. Applications for refunds must be filed with the State Tax Assessor within 12 months from the date of purchase.

Sec. 9. R. S., T. 36, § 3025, amended. The first sentence of section 3025 of Title 36 of the Revised Statutes is amended to read as follows:

An excise tax is imposed on all users of fuel upon the use of such fuel by any person within this State, only when such fuel is used in an internal combustion engine for the generation of power to propel motor vehicles of any kind or character on the public highways or turnpikes operated and maintained by the Maine Turnpike Authority, at the rate of 7e 8¢ per gallon, to be computed in the manner set forth in this chapter.

Sec. 10. R. S., T. 36, § 3035, amended. The 3rd, 4th and 5th paragraphs of section 3035 of Title 36 of the Revised Statutes are amended to read as follows:

At the time of the filing of said report each use fuel dealer shall pay to the State Tax Assessor a tax of $\frac{7}{7}$ 8¢ upon each gallon so reported as sold or used, and the State Tax Assessor shall pay over all receipts from such tax to the Treasurer of State daily. If such report is not filed by the last day of the month such dealer shall be liable to a penalty of \$1 a day for each day in arrears, due on demand by the State Tax Assessor and recoverable in a civil action.

Each dealer shall, within 15 days after demand made on him by the State Tax Assessor, pay a tax of 7e 8¢ per gallon upon each gallon of such fuels upon which the tax has not been paid which, upon an audit, the State Tax Assessor may find to have been received into the State during the preceding year by the dealer and not properly accounted for in a dealer's report or in accordance with law.

Each dealer paying or becoming liable to pay the tax imposed by this section shall be entitled to charge and collect $\frac{7e}{7e}$ 8¢ per gallon only as a part of the selling price of the fuels subject to the tax.

Sec. 11. Collection of taxes. No tax imposed by this Act shall be levied prior to July 1, 1969. With respect to internal combustion engine fuel as defined in the Revised Statutes, Title 36, section 2902, this Act shall apply PUBLIC LAWS, 1969

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only to such fuel which the distributor shall sell, distribute or use on and after July 1, 1969.

Sec. 12. Effective date. Section 3 of this Act shall become effective 91 days after the adjournment of the Legislature.

Emergency clause. In view of the emergency cited in the preamble, this Act, except section 3, shall take effect when approved.

Effective June 24, 1969, except as otherwise noted

Chapter 427

AN ACT to Allow the Chief Liquor Inspector to Continue in his Position Beyond the Mandatory Retirement Age.

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

R. S., T. 5, § 1121, sub-§ 4, ¶ D, amended. Paragraph D of subsection 4 of section 1121 of Title 5 of the Revised Statutes, as enacted by chapter 414 of the public laws of 1965, is amended by adding at the end the following new sentences:

Notwithstanding the foregoing, the chief inspector on the request of the Governor with the approval of the Council, the board of trustees may permit the continuance of said chief inspector for periods of one year, as the result of each such request, of the service of the chief inspector who has attained the age of 65 and who desires to remain in service. In no instance shall the power to extend the service of the chief inspector be extended beyond the attained age of 70.

Effective October 1, 1969

Chapter 428

AN ACT Relating to Governmental Immunity in Civil Actions.

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

R. S., T. 14, § 157, repealed and replaced. Section 157 of Title 14 of the Revised Statutes, as enacted by section 8-A of chapter 425 of the public laws