

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

One Hundred and Fifth 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
1971

PUBLIC LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE
One Hundred and Fifth Legislature
1971

§ 882-A. Notification

The employer, union and employees shall notify the Panel of Mediators whenever contracts are to be negotiated between the employer and the employees or whenever a dispute arises between the parties threatening interruption of work, or under both conditions.

Effective September 23, 1971

Chapter 20

AN ACT Relating to Voluntary Sales Tax Registrants.

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

R. S., T. 36, § 1756, amended. The 2nd sentence of section 1756 of Title 36 of the Revised Statutes is amended to read as follows:

Upon registration, he shall have the rights and duties of a person required to be registered and shall be subject to the same penalties, **except that his liability may be limited to tax actually collected.**

Effective September 23, 1971

Chapter 21

AN ACT Relating to Payment of Tax by Use Fuel Dealers.

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

Sec. 1. R. S., T. 36, § 3033, amended. The first sentence of the 2nd paragraph of section 3033 of Title 36 of the Revised Statutes is amended to read as follows:

The State Tax Assessor shall have the power to institute legal proceedings by the Attorney General in a court of appropriate jurisdiction for the purpose of ascertaining the amount due **under this chapter** and enforcing the collection thereof, with penalties and interest thereon and for the purpose of enjoining the business of the delinquent.

Sec. 2. R. S., T. 36, § 3035, amended. The last sentence of the 3rd paragraph of section 3035 of Title 36 of the Revised Statutes is amended to read as follows:

If such report is not filed or such payment is not rendered by the last day of the month such dealer shall be liable to a penalty of \$1 a day for each day in arrears, or 10% of tax liability, whichever is greater, due on demand by the State Tax Assessor and recoverable in a civil action.