

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

Sec. 3. R. S., T. 36, § 3038, amended. Section 3038 of Title 36 of the Revised Statutes, as amended by section 1 of chapter 15 of the public laws of 1969, is further amended to read as follows:

§ 3038. Failure to file statement; false statement

Any person who shall refuse or neglect to make any statement, report, payment or return required by this chapter, or who shall knowingly make, or shall aid or assist any other person in making a false statement in a return or report to the State Tax Assessor, or in connection with an application for refund of any tax, or who shall knowingly collect or attempt to collect, or cause to be paid to him or to any other person, either directly or indirectly, any refund of such tax without being entitled to the same, shall be guilty of a misdemeanor and upon conviction thereof be punished by a fine of not more than \$2,000.

Effective September 23, 1971

Chapter 22

AN ACT Relating to Redemption of Cigarette Tax Stamps.

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

R. S., T. 36, § 4367, amended. The 2nd sentence of section 4367 of Title 36 of the Revised Statutes is amended to read as follows:

The Tax Assessor shall redeem any unused, uncanceled stamps presented within one year of the date of purchase by any licensed distributor or dealer, at a price equal to the amount paid therefor by such dealer or distributor and the said Tax Assessor may, upon proof satisfactory to him and in accordance with regulations promulgated by him, redeem, at a price equal to the amount paid therefor, Maine cigarette tax stamps affixed to packages of cigarettes which have become unfit for use and consumption, or unsalable, provided application therefor is made within 90 days of the return of such unsalable cigarettes to the manufacturer, and the Treasurer of State shall provide, out of money collected hereunder, the funds necessary for such redemption.

Effective September 23, 1971

Chapter 23

AN ACT Exempting Certain Scientific Laboratories from the Sales and Use Tax.

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

R. S., T. 36, § 1760, sub-§ 16, amended. The first sentence of subsection 16 of section 1760 of Title 36 of the Revised Statutes is amended to read as follows: