

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
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THE KNOWLTON AND MCLEARY COMPANY
FARMINGTON, MAINE
1971

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

Sales to incorporated hospitals, institutions incorporated as nonprofit corporations for the sole purpose of conducting medical research or for the purpose of establishing and maintaining laboratories for scientific study and investigation in the field of biology or ecology or operating educational television or radio stations, schools and regularly organized churches or houses of religious worship, excepting sales, storage or use in activities which are mainly commercial enterprises.

Effective September 23, 1971

Chapter 24

AN ACT Relating to Voter Registration for Certain Members of the Armed Forces.

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

R. S., T. 21, § 242, sub-§ 5, amended. Subsection 5 of section 242 of Title 21 of the Revised Statutes, as enacted by chapter 48 of the public laws of 1969, is amended by adding at the end a new sentence to read as follows:

A member of the Armed Forces on active duty whose spouse has a place of residence in the State may establish a residence in the place of residence of the spouse by filing with the registrar an affidavit declaring an intention to reside in that place upon severance from the Armed Forces.

Effective September 23, 1971

Chapter 25

AN ACT Relating to Filing of Annual Reports by Public Utilities.

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

R. S., T. 35, § 58, amended. The last sentence of section 58 of Title 35 of the Revised Statutes is amended to read as follows:

Said commission may for good and sufficient cause extend said time for any public utility not exceeding one month and may, in its discretion, excuse any public utility from filing such returns when the gross revenue of such utility does not exceed the sum of ~~\$1,000~~ \$3,000.

Effective September 23, 1971