

# MAINE STATE LEGISLATURE

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ACTS, RESOLVES AND CONSTITUTIONAL RESOLUTIONS

AS PASSED BY THE

One Hundred and Sixth 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  
1973

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

1973

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have all the rights given to state employees under the Workmen's Compensation Act. All claims shall be filed and prosecuted and determined in accordance with the procedure set forth in the Workmen's Compensation Act.

In computing the average weekly wage of any claimant under this section, the average weekly wage shall be taken to be the earning capacity of the injured in the occupation in which he is regularly engaged.

Any sums payable under any Act of Congress or other federal program as compensation for death, disability or injury of civil defense workers shall be considered with the determination and settlement of any claim brought under this section. When payments received from the United States are less than an injured member would have been entitled to receive under this section, then he shall be entitled to receive all the benefits to which he would have been entitled under this section, less the benefits actually received from the United States.

Sec. 2. **Effective date.** This Act shall be retroactive to July 1, 1972.

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

Effective February 9, 1973

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## CHAPTER 5

### AN ACT Repealing the Law Providing for the Fingerprinting of School Children.

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

R. S., T. 25, § 1548, repealed. Section 1548 of Title 25 of the Revised Statutes is repealed.

Effective October 3, 1973

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## CHAPTER 6

### AN ACT Relating to Collection of the Blueberry Tax.

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

R. S., T. 36, § 4310, amended. The second sentence of section 4310 of Title 36 of the Revised Statutes is amended to read as follows:

Whenever any processor or shipper shall fail to pay any tax due under this chapter, within the time limited, the Attorney General shall enforce payment of such tax by civil action against such processor or shipper for the amount

of such tax, either in the Superior Court in and for the County of Kennebec or ~~the Superior Court in and for the county~~ in the District Court in the division in which such processor or shipper has his residence or established place of business.

Effective October 3, 1973

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## CHAPTER 7

### AN ACT Relating to Interest and Penalties with Respect to Motor Fuel Taxes.

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

Sec. 1. R. S., T. 36, § 2906, amended. The first paragraph of section 2906 of Title 36 of the Revised Statutes, as amended, is repealed and the following enacted in place thereof:

Every distributor, importer, or exporter, holding a valid certificate as such, shall on or before the last day of each month render a report to the State Tax Assessor stating the number of gallons of internal combustion engine fuel received, sold and used in the State by him during the preceding calendar month, on forms to be furnished by the State Tax Assessor. Such reports shall contain such further information pertinent thereto as the State Tax Assessor shall prescribe and the State Tax Assessor may make such other reasonable rules and regulations regarding the administration and enforcement of the Gasoline Tax Act as he may deem necessary or expedient, copies of which shall be sent to such certificate holders. He or his duly authorized agent shall have access during reasonable business hours to the books, invoices and vouchers of such certificate holders which may show the fuel handled by the certificate holder. At the time of the filing of said report each distributor and importer shall pay to the State Tax Assessor a tax of 9¢ 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. If such report is not filed by the last day of the month such certificate holder shall be liable to a penalty of \$5 a day for each day in arrears, or  $\frac{1}{2}$  of 1% of tax liability, whichever is greater, together with interest at the rate of  $\frac{1}{2}$ % per month or fraction thereof, due on demand by the State Tax Assessor and recoverable in a civil action. The State Tax Assessor may waive penalties for cause. Each certificate holder shall, within 15 days after demand made on him by the State Tax Assessor, pay a tax of 9¢ per gallon upon each gallon of such fuel upon which the tax has not been paid, together with interest at the rate of  $\frac{1}{2}$ % per month or fraction thereof, 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. A licensed exporter shall be liable for tax plus penalty of 25% of tax for any fuel purchased tax-free for export but not in fact exported from this State. An allowance of not more than 1% from the amount of fuel received by the distributor, plus 1% on all transfers in vessels, tank cars or full tank truck loads by a distributor in the regular course of his business from one of his places of business to