

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

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PUBLIC LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE
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Sec. 2. R. S., T. 3, § 22, amended. The first sentence of the last paragraph of section 22 of Title 3 of the Revised Statutes, as amended by section 2 of chapter 393 of the public laws of 1965, is further amended to read as follows:

The assistant secretary of the Senate shall receive a salary of ~~\$5,500~~ \$6,500.

Sec. 3. R. S., T. 3, § 42, amended. The first sentence of the last paragraph of section 42 of Title 3 of the Revised Statutes, as amended by section 4 of chapter 393 of the public laws of 1965, is further amended to read as follows:

The assistant clerk of the House of Representatives shall receive a salary of ~~\$5,500~~ \$6,500.

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved and shall be retroactive to January 3, 1973. It is the intent of the Legislature that any orders passed by the 106th Legislature affecting the statutory salaries provided by this Act shall not be in addition to such salaries.

Effective February 15, 1973

CHAPTER 11

AN ACT Permitting Municipalities to Regulate Bicycle Traffic by Ordinance.

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

R. S., T. 29, § 1961, amended. The first paragraph of section 1961 of Title 29 of the Revised Statutes is amended by adding at the end, the following new sentence:

This paragraph shall not apply to municipalities which, by ordinance, and with the approval of the Department of Public Safety and the Department of Transportation, shall make other provisions for the location of bicycle traffic.

Effective October 3, 1973

CHAPTER 12

AN ACT Relating to Administration of the State Income Tax.

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

Sec. 1. R. S., T. 36, § 5102, sub-§ 3, amended. Subsection 3 of section 5102 of Title 36 of the Revised Statutes, as enacted by section F of chapter 154 of the private and special laws of 1969, is amended to read as follows:

3. **Nonresident individual.** "Nonresident individual" shall mean an individual who is not a resident individual of this State.

Sec. 2. R. S., T. 36, § 5102, sub-§ 8, ¶ C, amended. The last paragraph of paragraph C of subsection 8 of section 5102 of Title 36 of the Revised Statutes, as enacted by section F of chapter 154 of the private and special laws of 1969, is repealed and the following enacted in place thereof:

The fact that 2 or more corporations are affiliated or are directly or indirectly controlled by the same interests does not of itself require the disregarding of corporate entities. Such corporations will be permitted, or required, to file consolidated returns as a group only if the assessor deems a consolidated return necessary to fairly determine net income. Permission to file consolidated returns will not be granted for the purpose of effecting a tax savings.

Sec. 3. R. S., T. 36, § 5102, sub-§ 10, amended. The 2nd sentence of subsection 10 of section 5102 of Title 36 of the Revised Statutes, as enacted by section F of chapter 154 of the private and special laws of 1969, is amended to read as follows:

In the case of affiliated corporations under Internal Revenue Code, Section 1504 (a), which file their federal returns on a consolidated basis as a group and which have made the election provided for in which are permitted or required to file consolidated returns under subsection 8, the group shall be deemed to be the taxable corporation.

Sec. 4. R. S., T. 36, § 5102, sub-§ 11, amended. The 2nd sentence of subsection 11 of section 5102 of Title 36 of the Revised Statutes, as enacted by section F of chapter 154 of the private and special laws of 1969 and as last amended by section 129 of chapter 622 of the public laws of 1971, is further amended to read as follows:

Any reference in this part to the laws of the United States shall mean the provisions of the Internal Revenue Code of 1954, and amendments thereto and other provisions of the laws of the United States relating to federal income taxes as of January 1, ~~1972~~ 1973.

Sec. 5. R. S., T. 36, § 5201, repealed. Section 5201 of Title 36 of the Revised Statutes, as enacted by section F of chapter 154 of the private and special laws of 1969, is repealed.

Sec. 6. R. S., T. 36, § 5231, sub-§ 1, amended. The 2nd sentence of subsection 1 of section 5231 of Title 36 of the Revised Statutes, as enacted by section F of chapter 154 of the private and special laws of 1969, is amended to read as follows:

Except for a taxpayer who is outside the United States, no such extension for filing any return, declaration, statement or document shall exceed 6 8 months.

Sec. 7. R. S., T. 36, § 5273, sub-§ 1, amended. The first sentence of subsection 1 of section 5273 of Title 36 of the Revised Statutes, as enacted by section F of chapter 154 of the private and special laws of 1969, is amended to read as follows:

In case of failure to file any return required under this part on the date prescribed therefor, determined with regard to any extension of time for filing,

unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be added to the amount required to be shown as tax on such return **the greater of the following amounts: \$5 or 5%** of the amount of such tax if the failure is not for more than one month, with an additional 5% for each additional month or fraction thereof during which such failure continues, not exceeding 25% in the aggregate.

Sec. 8. R. S., T. 36, § 5274, sub-§ 1, amended. Subsection 1 of section 5274 of Title 36 of the Revised Statutes, as enacted by section F of chapter 154 of the private and special laws of 1969, is amended to read as follows:

1. Deficiency due to negligence. If any part of a deficiency is due to negligence or intentional disregard of rules and regulations, but without intent to defraud, there shall be added to the tax an amount equal to 5% of the deficiency **or \$5, whichever is greater.**

Sec. 9. Effective date. This Act shall be effective as to tax years ending on or after January 1, 1973.

Effective October 3, 1973

CHAPTER 13

AN ACT Relating to Possession of Salmon, Trout, Togue or Black Bass.

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

R. S., T. 12, § 2553, amended. The first sentence of the 4th paragraph from the end of section 2553 of Title 12 of the Revised Statutes, as amended, is further amended to read as follows:

No person shall have in his possession any salmon, trout, togue or black bass with the heads and tails, or either, detached therefrom, unless such fish are being prepared for ~~immediate~~ cooking, **unless the dressed length is equal to or greater than the legal length.**

Effective October 3, 1973

CHAPTER 14

AN ACT Relating to Authority of the Legislative Finance Officer.

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

Sec. 1. R. S., T. 3, § 2, amended. Section 2 of Title 3 of the Revised Statutes, as amended, is further amended by adding at the end a new sentence to read as follows:

The President of the Senate or the Speaker of the House shall, at all times, whether the Legislature be in session or not, have the authority to approve accounts and vouchers for payment.