

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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THE KNOWLTON AND McLEARY COMPANY
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PUBLIC LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE
One Hundred and Sixth Legislature

1973

CHAPTER 593**AN ACT Exempting Prosthetic Devices from Sales Tax.**

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

R. S., T. 36, § 1760, sub-§ 5-A, additional. Section 1760 of Title 36 of the Revised Statutes, as amended, is further amended by adding a new subsection 5-A, to read as follows:

5-A. Prosthetic devices. Sale of prosthetic aids, hearing aids or eyeglasses and artificial devices designed for the use of a particular individual to correct or alleviate physical incapacity; and sale of crutches and wheelchairs for the use of invalids and crippled persons and not for rental.

Effective October 3, 1973

CHAPTER 594**AN ACT Exempting Fuels Used to Burn Blueberry Fields from the Sales Tax.**

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

R. S., T. 36, § 1760, sub-§ 9-A, additional. Section 1760 of Title 36 of the Revised Statutes, as amended, is further amended by adding a new subsection 9-A to read as follows:

9-A. Fuels for burning blueberry lands. Sales of all fuels used in burning blueberry fields.

Effective October 3, 1973

CHAPTER 595**AN ACT Relating to Construction of State Aid Bridges.**

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

Sec. 1. R. S., T. 23, § 452, amended. The first paragraph of section 452 of Title 23 of the Revised Statutes, as amended by chapter 482 of the public laws of 1969, is further amended to read as follows:

The cost of construction of a bridge built or rebuilt under this subchapter and subchapter 1 shall be divided as follows: When the cost of said construction makes a tax rate of 2½ mills or less on the valuation of the town last made by the State Tax Assessor, 45% by the town, ~~22½%~~ 20% by the county in which said town is located and ~~32½%~~ 35% by the State; when the tax rate determined as above is 5 mills, the cost shall be borne as

follows: 40% by the town, ~~22½%~~ 20% by the county and ~~37½%~~ 40% by the State; when the tax rate determined as above is 7½ mills, the cost shall be borne as follows: 35% by the town, ~~22½%~~ 20% by the county and ~~42½%~~ 45% by the State; when the tax rate determined as above is 10 mills, the cost shall be borne as follows: 30% by the town, ~~22½%~~ 20% by the county and ~~47½%~~ 50% by the State; when the tax rate determined as above is 15 mills, the cost shall be borne as follows: 25% by the town, ~~22½%~~ 20% by the county and ~~52½%~~ 55% by the State; when the tax rate determined as above is 20 mills, the cost shall be borne as follows: 20% by the town, ~~22½%~~ 20% by the county and ~~57½%~~ 60% by the State; when the tax rate determined as above is 30 mills, the cost shall be borne as follows: 15% by the town, ~~22½%~~ 20% by the county and ~~62½%~~ 65% by the State; when the tax rate determined as above is 40 mills, the cost shall be borne as follows: 12% by the town, ~~22½%~~ 20% by the county and ~~65½%~~ 68% by the State; when the tax rate determined as above is 50 mills, the cost shall be borne as follows: 10% by the town, ~~22½%~~ 20% by the county and ~~67½%~~ 70% by the State. For intermediate tax rates the percentage of cost to be borne by the town and State shall be proportional, computed to the nearest tenth of 1%. When the tax rate determined as above is over 50 mills, the town shall pay a fixed sum, equivalent to ½ of 1% of its state valuation, the county ~~22½%~~ 20% of the cost of construction and the State the balance. The cost of reconstruction of a bridge owned and maintained wholly by the county, but located in a town or organized plantation, shall be borne as follows: 50% by the county and 50% by the State.

Sec. 2. R. S., T. 23, § 1103, amended. The last sentence of the 2nd paragraph of section 1103 of Title 23 of the Revised Statutes, as amended, is further amended to read as follows:

If any town shall expend a portion or all of its state aid joint fund as provided by sections 1101, 1102, 1103 and 1104 for reconstruction of improved state or state aid highways or for construction of unimproved bridges and approaches under the Bridge Act provided said bridge is located between sections of improved state aid highways, the department shall increase its apportionment of state aid by 40% of the state aid joint fund so expended.

Sec. 3. R. S., T. 23, § 1104, amended. The first paragraph of section 1104 of Title 23 of the Revised Statutes, as amended, is further amended to read as follows:

If any town shall in a single year increase its appropriation for state aid roads to an amount of 4 or 6 times the maximum amount which it may annually appropriate under section 1101 for use only in reconstructing improved state aid highways and in constructing unimproved bridges and approaches which are located between sections of improved state aid highways, the department shall from any balance of said fund for state aid highways, and subject to section 1105, apportion a like increase of state aid.