

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE
One Hundred and Sixth Legislature
1ST SPECIAL SESSION
JANUARY 2, 1974 TO MARCH 29, 1974
AND BY THE
One Hundred and Seventh Legislature
REGULAR SESSION
JANUARY 1, 1975 TO JULY 2, 1975

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
1975

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
One Hundred and Sixth Legislature

AT THE
SPECIAL SESSION

January 2, 1974

to

March 29, 1974

CHAPTER 717

AN ACT to Advance Collection of Telephone and Telegraph Taxes.

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

Sec. 1. R. S., T. 36, §§ 2681 and 2682, repealed. Sections 2681 and 2682 of Title 36 of the Revised Statutes are repealed.

Sec. 2. R. S., T. 36, § 2683, amended. Section 2683 of Title 36 of the Revised Statutes, as amended by section 3 of chapter 478 of the public laws of 1971, is further amended to read as follows:

§ 2683. Companies taxable

Every corporation, association or person operating in whole or in part a telephone or telegraph line within the State for tolls or other compensation shall pay to the State Tax Assessor, for the use of the State, an annual excise tax for the privilege of conducting such business within the State ~~which tax, with the tax provided for in section 2689, is in place of all taxes upon the property of such corporation, association or person employed in such business.~~

Sec. 3. R. S., T. 36, § 2686, repealed and replaced. Section 2686 of Title 36 of the Revised Statutes is repealed and the following enacted in place thereof:

§ 2686. Returns of operators

Every corporation, association or person operating in whole or in part a telephone or telegraph line for toll or other compensation within the State shall annually, on or before the last day of January, return to the State Tax Assessor, signed by its treasurer or its chief accounting officer if a corporation, or by the owner or owners, or by the members of an association or one of them, if a person or association, a statement of the total gross operating revenues of such corporation, association or person from its or his operations within this State during the preceding year ending December 31st, together with payment of tax in accordance with section 2684. A final reconciliation return shall be filed on or before March 31st covering the prior calendar year. Any corporation, association or person who at the time of filing its reconciliation return understated its reported liability by more than 20% shall be liable to a penalty of 25% of such understated liability due on demand by the State Tax Assessor and recoverable in a civil action. The State Tax Assessor shall pay over all receipts from such tax to the Treasurer of State daily. Such tax shall be a lien on the property of such corporation, and on its franchise, and upon the property used in operating a telephone or telegraph business by any such association or person, and takes precedence over all other liens.

Sec. 4. R. S., T. 36, § 2687, repealed and replaced. Section 2687 of Title 36 of the Revised Statutes is repealed and the following enacted in place thereof:

§ 2687. Penalty

Any corporation, association or person who neglects to make returns or pay the amount of tax shown due 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 penalty for cause. Any officer, agent or employee of such telephone or telegraph company who willfully violates any provision of section 2686 shall be punished by a fine of not less than \$100 nor more than \$500 for each offense, to be recovered by indictment to the use of the State.

Effective June 28, 1974

CHAPTER 718

AN ACT Relating to Applications for Absentee Ballots.

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

R. S., T. 21, § 1252, sub-§ 2, amended. The first sentence of subsection 2 of section 1252 of Title 21 of the Revised Statutes is amended to read as follows:

The application must contain a place for the following: Name of applicant, address, address to which ballot is to be sent, title and year of election at which ballot is to be cast, name of party in which he is or desires to be enrolled, date of application and signature of applicant.

Effective June 28, 1974

CHAPTER 719

AN ACT Relating to Property Tax Exemption of Health Care Institutions.

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

R. S., T. 36, § 652, sub-§ 1, ¶ K, additional. Subsection 1 of section 652 of Title 36 of the Revised Statutes, as amended, is further amended by adding a new paragraph K to read as follows:

K. The real and personal property leased by and occupied or used solely for its own purposes by an incorporated benevolent and charitable organization which is exempt from taxation under section 501 of the Internal Revenue Code of 1954, as amended, and the primary purpose of which is the operation of a hospital licensed by the Department of Health and Welfare, health maintenance organization or blood bank.

Effective June 28, 1974