

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 Seventh Legislature

1975

section shall not be sold or transferred by that political subdivision for a period of 6 months from the date of said private sale and the State reserves the right to refuse to sell additional equipment to a political subdivision if it is determined that said political subdivision has not retained the equipment for the required period of 6 months;

Effective October 1, 1975

CHAPTER 162

AN ACT Appropriating Funds for the State Share of the Spruce Budworm Control Program and Imposing a Tax on Forest Lands for Spruce Budworm Control.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, a severe outbreak of spruce budworm has developed in the forests of Maine, threatening the destruction of one of Maine's outstanding natural resources, threatening further destruction by fire and damage to wildlife and other environmental damage, and threatening the economy and employment of the State; and

Whereas, the following legislation is vitally necessary to control this outbreak so as to save the 3,500,000 acres of Maine forest to be sprayed and the other Maine forest lands which are vulnerable to the spread of this infestation; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 36 MRSA c. 365 is enacted to read:

CHAPTER 365

FOREST LANDS

§ 2701. Excise tax

The owners of parcels consisting of more than 500 acres of forest land, including timber and grass rights in public reserve lots, within the State, which are classified as forest land pursuant to chapter 105, subchapter II-A, the Tree Growth Tax Law, shall be subject to an excise tax on such parcels of forest land for the year 1975 only. The tax rate shall be 30¢ per acre. In cases of divided ownership of such forest land, the owner or owners of timber and grass rights, or timber rights, shall be subject to such tax. The proceeds of such tax shall be used by the Bureau of Forestry for spruce budworm control and associated research.

§ 2701-A. Municipal assessors certification to State Tax Assessor

The assessors of each municipality shall, on or before the first day of September, 1975, certify to the Director of Property Taxation the name and address of each owner of a parcel of forest land within said town, based on its April 1, 1975 status, consisting of more than 500 forest land acres and classified as forest land pursuant to the Tree Growth Tax Law and the forest land acreage of each such parcel.

§ 2702. Determination of tax; notice to owners

The Director of Property Taxation on or before the first day of June, 1975 with respect to the unorganized territory, and the first day of November, 1975 with respect to municipalities, shall determine the amount of such tax on the owner or owners of each such parcel of forest land, based on the status of the land on April 1, 1975, and shall give notice thereof to the owner or owners upon which the tax is levied or to their authorized agents.

§ 2703. Due date; payment to Director of Property Taxation

This tax shall be payable on or before July 31, 1975 with respect to the unorganized territory, and December 31, 1975 with respect to municipalities, to the State Director of Property Taxation, who shall pay over all receipts from such tax to the General Fund.

§ 2704. Abatement

Any owner or owners aggrieved by the action of the State Director of Property Taxation in determining the tax on owners of such forest lands, through error or mistake in calculating the same, may apply for abatement of any such excessive tax within 60 days of the date of notice of such tax, and if, upon reexamination, the tax appears to be excessive through such error or mistake, the said Director of Property Taxation may thereupon abate such excess.

§ 2704-A. Interest and penalty

Any such tax which is not paid when due shall accrue interest at the rate of 8% per year on the unpaid balance from time to time until paid and the person or persons subject to such tax, if not paid within 30 days of the due date, shall be liable for a penalty of \$25 or 5% of the unpaid tax, whichever is greater.

§ 2705. Payment

Whenever any owner or owners of such forest land shall fail to pay any tax, interest and penalty due under this chapter within the time limited, the Attorney General shall enforce payment of such amount by civil action against the owner or owners for the amount of such tax in either the Superior Court in Kennebec County or in the District Court in the division in which such owner or owners has his residence or established place of business.

§ 2706. Condition of commitment of federal funds

The appropriation and tax levied herein shall be conditioned upon receipt of the commitment of the U.S. Government, on or before May 1, 1975, to contribute \$3,750,000 to this program.

Sec. 2. Appropriation. There is hereby appropriated from the General Fund the sum of \$3,850,000 to be expended by the Director of the Bureau of Forestry, or his agents, for spruce budworm control and associated research. The rest of the funds are to be supplied from the balance of funds in the spruce budworm account and from the Federal Government. Any unexpended balances of this appropriation and funds appropriated by the private and special laws of 1973, chapter 194, shall not lapse, but shall remain a continuing carrying account for these purposes.

Sec. 3. Appropriation. There is appropriated from the General Fund to the Bureau of Property Taxation the sum of \$6,350 to administer the excise tax. The breakdown shall be as follows:

	1974-75	1975-76
PROPERTY TAXATION, BUREAU OF		
Personal Services	\$2,425	\$2,425
All Other	500	1,000
	\$2,925	\$3,425

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

Effective April 21, 1975

CHAPTER 163

AN ACT Relating to Voter Registration of Persons Born United States Citizens in a Foreign Country.

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

21 **MRSA § 102-A**, as last amended by PL 1973, c. 414, § 5, is further amended by adding a new sub-§ 6 to read:

6. Persons born United States citizens in foreign countries. Any person born a United States citizen in a foreign country shall be allowed to register under this section in the same manner as a person who was born a United States citizen within the territory of the United States.

Effective October 1, 1975

CHAPTER 164

AN ACT to Clarify the Requirements for Voting in Municipal Elections.

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

30 **MRSA § 2066** is amended to read:

§ 2066. Applicability of provisions

Except as otherwise provided by this Title or by charter, ~~the qualification of voters~~ the method of voting and the conduct of a municipal election are