

# 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.

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THE KNOWLTON AND MCLEARY COMPANY  
FARMINGTON, MAINE  
1975

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PUBLIC LAWS  
OF THE  
STATE OF MAINE

AS PASSED BY THE  
One Hundred and Seventh Legislature

1975

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descendant, adopted child, stepchild, adoptive parent, wife or widow of a natural or adopted son or husband or widower of a natural or adopted daughter of a decedent, grandchild who is the natural or adopted child of a natural or adopted child of a decedent, shall be subject to a tax upon the value thereof, in excess of the exemption hereinafter provided; of ~~2%~~ 5% of such value in excess of said exemption as does not exceed \$50,000; of ~~3%~~ 6% of such value as exceeds said \$50,000 and does not exceed \$100,000; of ~~4%~~ 8% of such value as exceeds \$100,000 and does not exceed \$250,000; and of ~~6%~~ 10% of such value as exceeds \$250,000. The value exempt from taxation to or for the use of a husband or wife shall in each case be ~~\$15,000~~ \$50,000. The value exempt from taxation to or for the use of a father, mother, child, adopted child, stepchild or adoptive parent, or grandchild who is the natural or adopted child of a natural or adopted deceased child of a decedent, shall in each case be ~~\$10,000~~ \$25,000. If there is more than one such grandchild, their total exemption shall, per stirpes, be ~~\$10,000~~ \$25,000. The value exempt to or for the use of any other person falling within said Class A, to wit: Grandparent and other lineal ancestors of remoter degrees, wife or widow of a natural or adopted son, or husband or widower of a natural or adopted daughter of a decedent, grandchild who is the natural or adopted child of a natural or adopted living child of a decedent and other lineal descendants of remoter degrees, shall in each case be ~~\$500~~ \$2,000.

#### § 3463. Tax on Class B

Property which shall so pass to or for the use of the following persons who shall be designated as Class B, to wit: Brother, half brother, sister, half sister, uncle, aunt, nephew, niece, grandnephew, grandniece or cousin of a decedent shall be subject to a tax upon the value thereof, in excess of an exemption of ~~\$500~~ \$1,000; of 8% of such value in excess of said exemption as does not exceed \$25,000; of ~~9%~~ 10% of such value as exceeds \$25,000 and does not exceed \$100,000; of ~~10%~~ 12% of such value as exceeds \$100,000 and does not exceed \$250,000; and of ~~12%~~ 14% of such value as exceeds \$250,000.

#### § 3464. Tax on Class C

Property which shall so pass to or for the use of any person not falling within either of the classes hereinbefore set forth shall be subject to a tax upon the value thereof, in excess of an exemption of ~~\$500~~ \$1,000; of ~~12%~~ 14% of such value in excess of said exemption as does not exceed ~~\$50,000~~ \$75,000; of ~~14%~~ 16% of such value as exceeds ~~\$50,000~~ \$75,000 and does not exceed ~~\$100,000~~ \$150,000; and of ~~16%~~ 18% of such value as exceeds ~~\$100,000~~ and does not exceed ~~\$250,000~~ \$250,000; and of ~~18%~~ of such value as exceeds ~~\$250,000~~ \$150,000.

Effective October 1, 1975

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## CHAPTER 385

AN ACT Concerning the Employee Uniform Requirements at the Maine State Prison and the Men's Correctional Center.

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

Sec. 1. 34 MRSA § 591, as amended by PL 1969, c. 506, § 2, is further amended to read:

**§ 591. Power of officers; uniforms**

Employees of the State Prison shall have the same power and authority as sheriffs in their respective counties, only insofar as searching for and apprehending escapees from State Prison are concerned, when so authorized by the warden. Employees of the State Prison may be provided, at the expense of the State, with distinctive uniforms, for use when requisite to the performance of their official duties, all of which shall remain the property of the State, or may be provided with an equivalent clothing allowance when the private purchase of special clothing is similarly requisite to the performance of their official duties. Section 595 shall be applicable whether the employee in the exercise of his authority is in or out of uniform.

Sec. 2. 34 MRSA § 810, as enacted by PL 1969, c. 346, § 8, is amended to read:

**§ 810. Powers of officers; uniforms**

Employees of the center shall have the same power and authority as sheriffs in their respective counties, only insofar as searching for, and apprehending escapees from the center are concerned, when so authorized by the superintendent. Employees of the center may be provided, at the expense of the State, with distinctive uniforms, for use when requisite to the performance of their official duties, all of which shall remain the property of the State, or may be provided with an equivalent clothing allowance when the private purchase of special clothing is similarly requisite to the performance of their official duties. All inmates are required to obey all orders of employees of the center, whether those employees are in uniform or not.

Effective October 1, 1975

## CHAPTER 386

### AN ACT Relating to Absentee Balloting in Municipal Elections.

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

Sec. 1. 30 MRSA § 2062, first ¶, as last amended by PL 1973, c. 536, § 2, is further amended to read:

~~When any~~ If a town which has accepted section 2061 ~~accepts this section at a meeting held at least 60 days before the annual meeting,~~ absentee ballots may be cast at all regular and special elections ~~of town officials at which section 2061 is applicable,~~ including elections for town meeting members where the representative town meeting form of government is used. ~~Section 2061 and this section may be accepted at the same meeting~~

Sec. 2. 30 MRSA § 2062, sub-§ 2 is enacted to read:

2. Absentee ballot. The absentee ballot requirements of Title 21, section 1252, shall apply, provided that the words "Absentee Ballot" may be marked conspicuously, instead of printed, on both sides of the folded ballot, if at