

# 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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## CHAPTER 453

### AN ACT Relating to the Transfer of Prisoners when a Jail is Unfit or Insecure.

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

**Sec. 1.** 34 MRSA § 1046, last 2 sentences are amended to read:

If on examination the matter complained of is found true, he may issue his warrant for the transfer of such prisoner at the expense of said county to any jail or other place of confinement where he may be more securely kept. If by fire or other casualty any jail is destroyed or rendered unfit for use, any Justice of the Superior Court may, upon being notified by the ~~county~~ district attorney of the county where such jail was or is located, issue his order to the sheriff and his deputies and constables of said county to cause all prisoners who might be liable to imprisonment in said county to be imprisoned in the jail of some adjoining county or in any other place of confinement, said order to be printed in the newspapers of said county.

**Sec. 2. Intent.** It is the intent of the Legislature that in the event a jail is found by a Justice of the Superior Court to be unfit for occupation, insufficient for the secure keeping of a person charged with a crime or where the jail has been destroyed or rendered unfit by some casualty, the Justice of the Superior Court may order the transfer of the person to a jail or to a place of confinement other than a jail. Also, county attorney is corrected to read district attorney.

Effective October 1, 1975

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## CHAPTER 454

### AN ACT to Require the Filing of Estimated Income Tax Returns by Corporations.

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

**Sec. 1.** 36 MRSA § 5228, as last amended by PL 1971, c. 61, § 5, is repealed and the following enacted in place thereof:

§ 5228. Declarations of estimated tax

1. Requirement of declaration; individual; corporations. Every resident and nonresident individual shall make a declaration of his estimated tax for the taxable year, in such form as the assessor may prescribe if his adjusted gross income, in the case of a nonresident from sources within this State, other than from wages on which tax is withheld under this Part, can reasonably be expected to exceed \$2,000 plus the sum of the personal exemptions to which he is entitled.

For all taxable corporations whose taxable year ends on or after January 1, 1976, a declaration of its estimated tax for the taxable year must be filed by the corporation if its Maine taxable income is expected to exceed \$800 for that taxable year.