

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

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

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Sec. 1. 36 MRSA § 5228, as last amended by PL 1971, c. 61, § 5, is repealed and the following enacted in place thereof: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

2. **Estimated tax defined.** The term "estimated tax" means the amount which the individual or taxable corporation estimates to be the income tax under this Part for the taxable year less the amount which is estimated to be the sum of any credits allowable. The estimated tax shall be no less than the smaller of the following:

A. An amount equal to the preceding year's Maine income tax liability, using the current year's tax rates, if such preceding year was a taxable year of 12 months;

B. Eighty per cent of the tax liability for the current year.

3. **Joint declaration of husband and wife.** If they are eligible to do so for federal tax purposes, a husband and wife may make a joint declaration of estimated tax as if they were one taxpayer, in which case the liability with respect to the estimated tax shall be joint and several. If a joint declaration is made but husband and wife elect to determine their taxes under this chapter separately, the estimated tax for such year may be treated as the estimated tax of either husband or wife, or may be divided between them, as they may elect.

4. **Amendment of declaration.** An individual or taxable corporation may amend a declaration under regulations prescribed by the assessor.

5. **Return or declaration as amendment.** If on or before January 31st, or March 1st in the case of an individual referred to in section 5229, subsection 2, of the succeeding taxable year an individual or taxable corporation files the return for the taxable year for which the declaration is required, and pays in full the amount shown on the return as payable, such return (1) shall be considered as his declaration if no declaration was required to be filed during the taxable year, but is otherwise required to be filed on or before January 15th, or (2) shall be considered as the amendment permitted by subsection 4 to be filed on or before January 15th if the tax shown on the return is greater than the estimated tax shown in a declaration previously made.

6. **Short taxable year.** An individual or taxable corporation having a taxable year of less than 12 months shall make a declaration in accordance with regulations of the assessor.

7. **Declaration for individual under a disability.** The declaration of estimated tax for an individual under a disability shall be made and filed in the manner provided in section 5222, subsection 2 for an income tax return.

Sec. 2. 36 MRSA § 5229, sub-§ 1, first ¶, as last amended by PL 1971, c. 61, § 6, is further amended to read:

A declaration of estimated tax of an individual or taxable corporation other than a farmer or fisherman shall be filed on or before April 15th of the taxable year, except that if the requirements of section 5228 are first met:

Sec. 3. 36 MRSA § 5229, sub-§ 3, as enacted by P & SL 1969, c. 154, section F, is amended to read:

3. **Declaration of estimated tax of \$40 or less.** A declaration of estimated tax of an individual or taxable corporation having a total estimated tax for

the taxable year of \$40 or less may be filed at any time on or before January 15th of the succeeding taxable year under regulations prescribed by the assessor.

Sec. 4. 36 MRSA § 5229, sub-§ 5 is enacted to read:

5. Transitional rule. For taxable corporations whose taxable year ends on or after January 1, 1976, the declaration of estimated tax and payment thereof, as described in this Part, will be made on a basis retroactive to the beginning of their taxable year.

Example 1: Corporation A has a taxable year ending March 31, 1976. Corporation A must declare its estimated tax for the year ended March 31, 1976 and make payment thereof on April 15, 1976.

Example 2: Corporation B has a taxable year ending April 30, 1976. Corporation B must declare its estimated tax for the year ended April 30, 1976 on January 15, 1976. Payment of $\frac{1}{2}$ of the estimated tax is due on January 15, 1976 and payment of the remaining $\frac{1}{2}$ of the estimated tax is due on May 15, 1976.

Sec. 5. 36 MRSA § 5230, sub-§§ 6 and 7, as enacted by P & SL 1969, c. 154, section F, are amended to read:

6. Installments paid in advance. At the election of the individual or taxable corporation, any installment of the estimated tax may be paid prior to the date prescribed for its payment.

7. Payment of account. Payment of the estimated ~~income~~ tax or any installment thereof, shall be considered payment on account of the ~~income~~ tax imposed under this Part for the taxable year.

Sec. 6. 36 MRSA § 5274, sub-§ 3, as enacted by P & SL 1969, c. 154, section F, is repealed and the following enacted in place thereof:

3. Failure by individual or taxable corporation to file declaration of underpayment of estimated tax. If any taxpayer fails to file a declaration of estimated tax, as prescribed under sections 5228 and 5229 or fails to pay all or any part of an installment of any tax, as prescribed under section 5230, there shall be deemed to have been made an underpayment of estimated tax, and there shall be added to the amount required to be paid under this Part a penalty at the rate of $\frac{3}{4}$ of 1% for each month or fraction thereof based on the amount of the underpayment for the period of the underpayment. The assessor may prescribe by regulation the method for determining the amount of the underpayment and the period of the underpayment.

Effective October 1, 1975

CHAPTER 455

AN ACT Relating to the Binding of Logs and Revising Certain Fines.

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

Sec. 1. 29 MRSA § 1751, as amended by PL 1971, c. 360, § 45, is repealed and the following enacted in place thereof: