

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

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

---

---

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Sec. 6. 36 MRSA § 5274, sub-§ 3, as enacted by P & SL 1969, c. 154, section F, is repealed and the following enacted in place thereof: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

## § 1751. Binding of logs

No vehicle while being used to transport a load of long logs, the height of which load is greater than 8 feet, shall be operated over any way or bridge unless such load on each such unit is bound by 3 chains and binders or 3 wire ropes or 3 steel cables, or any combination thereof. If the height of such load is less than 8 feet and more than 30 inches, such load shall be bound by 2 chains and binders or 2 wire ropes or 2 steel cables, or any combination thereof. Said chains, wire ropes or steel cables shall be made of not less than  $\frac{3}{8}$  of an inch wire and said chains and binders, wire ropes or steel cables shall be held firmly in place and properly spaced to secure the load.

Sec. 2. 29 MRSA § 1805, 1st sentence, is amended to read:

The operator or owner of any vehicle entering or leaving the State, or operating within the State, who refuses to permit the weighing of such vehicle shall be punished by a fine of not more than ~~\$100~~ \$500 or by imprisonment for not more than 90 days, or by both.

Effective October 1, 1975

---

---

## CHAPTER 456

### AN ACT Relating to Tenants Serving on State and Local Housing Authorities.

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

Sec. 1. 30 MRSA § 4602, sub-§ 1, ¶ A, first sentence, as enacted by PL 1969, c. 470, § 8, is repealed and the following enacted in place thereof:

Each authority shall have 6 commissioners appointed. One of the commissioners of an authority in a municipality with housing which is subsidized or assisted by programs of the United States Department of Housing and Urban Development shall be a resident of such housing; where tenant associations exist, the appointing authority shall give priority consideration to nominations made by the associations.

Sec. 2. 30 MRSA § 4602, sub-§ 1, ¶ A, as enacted by PL 1969, c. 470, § 8, is amended by adding at the end the following:

The first commissioner appointed to an authority, who is a resident of subsidized or assisted housing, shall be designated to serve for a 4-year term from the date of his appointment, and thereafter said commissioner shall be appointed as aforesaid for a term of 5 years, except that all vacancies shall be filled for the unexpired term.

Sec. 3. 30 MRSA § 4602, sub-§ 1, ¶ D, 2nd sentence, as enacted by PL 1969, c. 470, § 8, is repealed and the following enacted in place thereof:

Four commissioners shall constitute a quorum of an authority for the purpose of conducting its business and exercising its powers and for all other purposes, notwithstanding the existence of any vacancies.