

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 627

AN ACT to Exempt Lobster Fishing Boat Operators from Withholding State Income Taxes from Sternman's Share of Proceeds and to Provide that a Sternman will be Considered Self-employed for Purposes of Maine Income Tax.

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

Sec. 1. 36 MRSA § 5102, sub-§ 1-A is enacted to read:

1-A. Lobster boat operator. Any person licensed by the Department of Marine Resources to fish for, take or catch lobsters and who operates a boat for that purpose is a lobster boat operator.

Sec. 2. 36 MRSA § 5102, sub-§ 8-A is enacted to read:

8-A. Sternman. Any person performing service on a lobster boat engaged in lobster fishing under an arrangement with the operator or owner of such boat shall be a sternman for the purposes of this Part, provided that:

A. Such person does not receive any cash remuneration and such person receives a share of the boat's lobster catch; and

B. The amount of such person's share depends on the amount of the boat's lobster catch.

Sec. 2-A. 36 MRSA § 5114 is enacted to read:

§ 5114. Self-employed sternmen

For Maine Income Tax Law purposes, a sternman, as defined in section 5102, subsection 8-A, shall be considered a self-employed person. Any forms required to implement this section shall be prescribed by the State Tax Assessor.

Sec. 3. 36 MRSA § 5250, sub-§ 1, last sentence, as enacted by P&SL 1969, c. 154, Section F, is repealed and the following enacted in place thereof:

This section shall not apply to payments by the United States for service in the Armed Forces of the United States or to shares of a lobster boat's catch apportioned by a lobster boat operator to a sternman.

Sec. 4. Effective date. This Act shall take effect on January 1, 1976.

Effective January 1, 1976

CHAPTER 628

AN ACT Relating to the Procedures for State Valuation.

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

Sec. 1. 36 MRSA § 208, as enacted by PL 1969, c. 502, § 2, is repealed and the following enacted in place thereof:

§ 208. Equalization

The Director of the Bureau of Taxation shall have the duty of equalizing the state and county taxes among the several towns and unorganized terri-