MAINE STATE LEGISLATURE

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LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

One Hundred and Seventh Legislature

AT THE

1ST SPECIAL SESSION

JANUARY 19, 1976 TO APRIL 29, 1976

AND

2ND SPECIAL SESSION

JUNE 14, 1976

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED, TITLE 3, SECTION 164, SUBSECTION 6.

PORTLAND LITHOGRAPH COMPANY
PORTLAND, MAINE
1977

PUBLIC LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

One Hundred and Seventh Legislature

AT THE FIRST SPECIAL SESSION

January 19, 1976 to April 29, 1976

AND THE SECOND SPECIAL SESSION

June 14, 1976

Supplementary to the Acts and Resolves of the Regular Session

[supplied from page 3097 of volume]

and except section 3748, subsection 4, last paragraph of section 1 of this Act which shall become effective July 1, 1977. Sections 6 to 10 of this Act shall take effect when approved.

Effective July 1, 1976

CHAPTER 661

AN ACT to Make Necessary Revisions in the Income Tax Law for School Funding Purposes.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, Legislation is pending passage this session of the Legislature which would provide funding of public schools; and

Whereas, this legislation inadvertently restricts the funding mechanism to one year's duration; and

Whereas, if the funding mechanism is to be made permanent it will be expedient to change the personal income tax withholding rates effective July 1, 1976; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

36 MRSA § 5111, as enacted by P&SL 1969, c. 154, § F, § 1, is repealed and the following enacted in place thereof:

§ 5111. Imposition and rate of tax

If the taxable income is:

A tax is hereby imposed for each taxable year on the entire taxable income of every resident individual of this State and on the taxable income of every nonresident individual which is derived from sources within this State. The amount of the tax shall be determined in accordance with the following table:

The tax is:

Not over \$2,000	I %	of the t	axable income
\$ 2,000 but not over \$ 5,000	\$	20 plus	2% of excess over \$ 2,000
\$ 5,000 but not over \$10,000	\$	80 plus	3% of excess over \$ 5,000
\$10,000 but not over \$25,000	\$	230 plus	4% of excess over \$10,000

PUBLIC LAWS, 1975

\$25,000 but not over \$50,000	\$ 830 plus	5% of excess over \$25,000
\$50,000 or more	\$2,080 plus	6% of excess over \$50,000

The effective date of change from the foregoing rate table to the next following rate table shall be January 1, 1976. The amount of tax for any taxable year or portion thereof in the period on or after January 1, 1976 to on or before December 31, 1976 shall be determined in accordance with the following:

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The tax is:

Not over \$2,000	1% of the taxable income
\$ 2,000 but not over \$ 4,000	\$ 20 plus 2% of excess over \$ 2,000
\$ 4,000 but not over \$ 5,000	\$ 60 plus 3% of excess over \$ 4,000
\$ 5,000 but not over \$ 6,000	\$ 90 plus 3.5% of excess over \$ 5,000
\$ 6,000 but not over \$ 8,000	\$ 125 plus 4.5% of excess over \$ 6,000
\$ 8,000 but not over \$10,000	\$ 215 plus 5% of excess over \$ 8,000
\$10,000 but not over \$15,000	\$ 315 plus 6% of excess over \$10,000
\$15,000 but not over \$25,000	\$ 615 plus 6.5% of excess over \$15,000
\$25,000 but not over \$50,000	1.265 plus $7.5%$ of excess over $25,000$
\$50,000 or more	\$3,140 plus 8% of excess over \$50,000

The effective date of change from the foregoing rate table to the next following rate table shall be January 1, 1977. The amount of tax for any taxable year or portion thereof on or after January 1, 1977 shall be determined in accordance with the following table.

If taxable income is:

The tax is:

Not over \$2,000	1% of the taxable income
\$ 2,000 but not over \$ 4,000	\$ 20 plus 2% of excess over \$ 2,000
\$ 4,000 but not over \$ 6,000	\$ 60 plus 4% of excess over \$ 4,000
\$ 6,000 but not over \$ 8,000	\$ 140 plus 6% of excess over \$ 6,000
\$ 8,000 but not over \$10,000	\$ 260 plus 7% of excess over \$ 8,000
\$10,000 but not over \$15,000	\$ 400 plus 8% of excess over \$10,000
\$15,000 but not over \$25,000	\$ 800 plus 9% of excess over \$15,000

\$25,000 or more

\$1,700 plus 10% of excess over \$25,000

The amount of tax imposed for a taxable year containing a change in rate requiring a use of 2 of the foregoing tables shall be determined as set forth in section 5234.

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect on April 30, 1976.

Effective April 30, 1976

CHAPTER 662

AN ACT Relating to the Right of Rescission Under the Truth-in-Lending Act.

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

- 9-A MRSA § 7-117, sub-§ 6 is enacted to read:
- 6. An obligor's right of rescission shall expire 3 years after the date of consummation of the transaction or upon the sale of the property, whichever occurs earlier, notwithstanding the fact that the disclosures required under this Article or any other material disclosures required under this section have not been delivered to the obligor.

Effective July 29, 1976

CHAPTER 663

AN ACT Prohibiting the Use of Seine or Gill Nets on a Certain Portion of the Union River.

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

12 MRSA § 4213 is enacted to read:

§ 4213. Use of seine or gill nets on Union River

It shall be unlawful, from May 1st to October 31st of each year, for anyone to use a seine or gill net in the Union River above a line drawn from Weymouth Point in the Town of Surry to the Ellsworth-Trenton town line on the east side of the Union River.