

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

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PORTLAND LITHOGRAPH COMPANY
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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]

at the time of her death or ~~remarriage~~ dependency. If the dependent is the widower, upon his death or at the time he becomes a dependent of another person, the remainder of the compensation which would otherwise have been payable to him shall be payable to the children above specified, if any, who at the time thereof are dependent upon him. In case there is more than one child thus dependent, the compensation shall be divided equally among them. Except in the case of dependents who are physically or mentally incapacitated from earning, compensation payable to any dependent child under the age of 18 years shall cease upon such child's reaching the age of 18 years or upon marriage.

Sec. 25. 39 MRSA § 143 is amended to read:

§ 143. Surviving spouse or next of kin, actions by

If, as the result of the negligence of an employer himself, or of a person for whose negligence an employer is liable under section 141, an employee is instantly killed or dies without conscious suffering, his ~~widow~~ surviving spouse or, if he or she leaves no ~~widow~~ surviving spouse, his or her next of kin, who, at the time of his or her death, were dependent upon his or her wages for support, shall have a right of action for damages against the employer.

Effective July 29, 1976

CHAPTER 702

AN ACT Providing for the Collection of Motor Vehicle Use Taxes.

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

Sec. 1. 29 MRSA § 1, sub-§ 9-B is enacted to read:

9-B. Person. "Person" shall mean any individual, corporation, firm, partnership, joint venture, association, fiduciary, trust, estate or any other legal or commercial entity.

Sec. 2. 29 MRSA § 55-B, as enacted by PL 1971, c. 109, is repealed and the following enacted in place thereof:

§ 55-B. Recovery of fees or taxes resulting in protest

Whenever the payment of any fee or fees required by this Title, or the payment of any use tax required to be collected by the Secretary of State under chapter 5, subchapter 1-A, results in a protest or is returned by the bank upon which it was drawn because of "insufficient funds," "account closed," "no account" or any other similar reason, the Secretary of State or any deputy or agent thereof, shall promptly mail a notice of dishonor, as defined in Title 11, section 3-508, to the person liable for the fee, fees or tax, demanding payment thereof and warning the person that if the amount due

is not paid within 5 days after receipt of the notice, suspension of the person's license, permit, certificate or plates, whichever the case may be, will result as provided in this section. If the person fails to pay the required amount within 5 days after actual receipt of the notice, the Secretary of State shall forthwith suspend any license, permit, certificate or plates issued for such dishonored instrument or the registration certificate and plates issued for the vehicle in respect to which the use tax remains unpaid.

Upon receipt of a notification given by the State Tax Assessor in accordance with Title 36, section 1955-A or section 1955-B, the Secretary of State shall promptly mail a notice to the person liable for the tax warning such person that if the amount of tax due is not paid within 5 days after receipt of such notice, suspension of the registration certificate and plates issued for the vehicle in question will result. If such person fails to pay the required amount within 5 days after actual receipt of such notice, the Secretary of State shall forthwith suspend the registration certificate and plates issued for the vehicle in respect to which the tax remains unpaid.

Sec. 3. 29 MRSA § 57-A is enacted to read:

§ 57-A. Reports of records

Reports of records pertaining to convictions, accidents, suspensions, revocations and other information required by commercial users shall be furnished by the Secretary of State at a fee of \$2 for each request upon receipt of such request from an individual, insurance company or other party requiring such information. This section shall not apply to other motor vehicle departments, state, county and federal agencies and law enforcement agencies. Certified copies shall be \$1 additional.

Sec. 4. 29 MRSA c. 5, sub-c. 1-A is enacted to read:

SUBCHAPTER 1-A

COLLECTION OF USE TAX ON VEHICLES

§ 201. Collection by Secretary of State

The Secretary of State and any deputies or agents thereof shall act on behalf of the State Tax Assessor to collect the use tax due under Title 36, chapters 211 to 225 in respect to any vehicle for which an original registration is required under this Title at the time and place of registration of such vehicle.

Each official shall deduct and retain from the use taxes collected pursuant to this subchapter a fee of \$1 for each vehicle in respect to which a use tax certificate has been submitted in accordance with section 203 even though such certificate indicated that no use tax was due in respect to the vehicle in question.

All fees so retained shall be transmitted forthwith to the Treasurer of State and shall be credited to the General Highway Fund. All taxes collected pursuant to this subchapter shall be transmitted forthwith to the Treasurer of State and shall be credited to the General Fund.

§ 202. Original registration defined

“Original registration” shall mean any registration other than a renewal of registration by the same owner.

§ 203. Payment of sales or use tax a prerequisite to registration

No application for registration shall be granted in respect to any vehicle whose sale or use may be subject to tax under Title 36, chapters 211 to 225, except in the case of a renewal of registration by the same owner, unless and until one of the following conditions has been satisfied:

1. Dealers certificate. The applicant therefor has submitted a dealers certificate in a form prescribed by the State Tax Assessor, showing either that the sales tax due in respect to the vehicle in question has been collected by the dealer thereof or that the sale of such vehicle is exempt from or otherwise not subject to tax under Title 36, chapters 211 to 225;

2. Use tax certificate. The applicant therefor has properly executed and signed a use tax certificate in such form and manner as may be prescribed by the State Tax Assessor and paid the amount of tax shown therein to be due; or

3. Exemption. The applicant therefor has properly executed and signed a use tax certificate in such form and manner as may be prescribed by the State Tax Assessor showing that the sale or use of the vehicle in question is exempt from or otherwise not subject to tax under Title 36, chapters 211 to 225.

§ 204. Certificates to be forwarded to the State Tax Assessor

Upon receipt by the Secretary of State, or any deputy or agent thereof, of any certificate submitted in accordance with section 203, that official shall promptly forward such certificate to the State Tax Assessor.

§ 205. Collection by State Tax Assessor

The provisions of this subchapter shall be construed as cumulative of other methods prescribed in Title 36, chapters 211 to 225 for the collection of the sales or use tax. Nothing herein shall be construed as precluding the State Tax Assessor from collecting the tax due in respect to any vehicle in accordance with such other methods as are prescribed in Title 36, chapters 211 to 225 for the collection of the sales or use tax.

Sec. 5. 36 MRSA § 1752, sub-§ 7-A is enacted to read:

7-A. Vehicle. “Vehicle” shall have the same meaning which is ascribed to that term by Title 29, section 1.

Sec. 6. 36 MRSA § 1952-A is enacted to read:

§ 1952-A. Payment of tax on vehicles

The tax imposed by chapters 211 to 225 on the sale or use of any vehicle shall, except where the dealer thereof has collected such tax in full, be paid by the purchaser or other person seeking registration of the vehicle at the time and place of registration of such vehicle. The tax shall be collected by the Secretary of State and transmitted to the Treasurer of State as provided by Title 29, chapter 5, subchapter 1-A.

Sec. 7. 36 MRSA § 1955, as last amended by PL 1965, c. 196, § 4, is repealed and the following enacted in place thereof:

§ 1955. Deficiency assessment

After a report is filed under chapters 211 to 225, or after a certificate is forwarded under Title 29, section 204, the Tax Assessor shall cause the same to be examined, and may make such further audits or investigations as he may deem necessary and if therefrom he shall determine that there is a deficiency with respect to the payment of any tax due under chapters 211 to 225, he shall assess the taxes and interest due the State, give notice of such assessment to the person liable, and make demand upon him for payment but no such assessment may be made after 2 years from the date the transactions upon which liability is based were required to be reported or after 2 years from the date on which the certificate in question was forwarded under Title 29, section 204.

Sec. 8. 36 MRSA §§ 1955-A and 1955-B are enacted to read:

§ 1955-A. Failure to pay tax on vehicles

If, after notice of deficiency assessment and demand for payment, any amount required to be paid with respect to any vehicle is not paid as demanded within the 12-day period prescribed in section 1959, or such extension thereof as the Tax Assessor may allow, the Tax Assessor may, in addition to proceeding to enforce collection pursuant to chapters 211 to 225, immediately notify the Secretary of State who shall proceed in accordance with Title 29, section 55-B, to mail the required 5-day notice and to suspend any registration certificate and plates issued for the vehicle in respect to which the tax remains unpaid upon the expiration of the 5-day period provided therein.

§ 1955-B. Payment of tax on vehicles resulting in protest

Whenever the payment of the tax due in respect to any vehicle results in a protest or is returned by the bank upon which it was drawn because of "Insufficient Funds," "Account Closed," "No Account" or any other similar reason, the Tax Assessor shall promptly mail a notice of dishonor, as defined in Title 11, section 3-508, to the person liable for the payment of such tax and warning such person that if he does not make the payment as demanded within 10 days after the mailing of such notice, suspension of the registration certificate and plates issued for such vehicle may result in accordance with Title 29, section 55-B. If such person fails to pay the amount due within 10 days after the mailing of such notice, the Tax Assessor may, in addition to proceeding to enforce collection pursuant to chapters 211 to 225, immediately notify the Secretary of State who shall proceed in accordance with Title 29, section 55-B to mail the required 5-day notice and to suspend any registration certificate and plates issued for the vehicle in respect to which the tax remains unpaid upon the expiration of the 5-day period provided therein.

Sec. 9. 36 MRSA § 1959, 1st ¶, last sentence is repealed and the following enacted in place thereof:

Such notice shall be given as required by section 1906 and shall warn the person that if he does not make payment as demanded the Tax Assessor will certify the amount due to the Attorney General for collection by warrant as provided and, in addition, in the case of an amount due in respect to any

vehicle, that if he does not make payment as demanded, suspension of the registration certificate and plates issued for such vehicle may result.

Effective July 29, 1976

CHAPTER 703

AN ACT to Revise Requirements for Permanent Markers under the Land Subdivision Law.

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

Sec. 1. 30 MRSA § 4956, sub-§ 4, first sentence, as last amended by PL 1975, c. 475, § 2, is repealed and the following enacted in place thereof:

No person, firm, corporation or other legal entity may sell, lease or convey for consideration, offer or agree to sell, lease or convey for consideration any land in a subdivision which has not been approved by the municipal reviewing authority of the municipality where the subdivision is located and recorded in the proper registry of deeds.

Sec. 2. 30 MRSA § 4956, sub-§ 5, 3rd ¶, last sentence, is amended to read:

The Attorney General, the municipality, the planning board of any municipality or the appropriate municipal officers may institute proceedings to enjoin the violations of this section and if a violation is found by the court, the municipality, municipal planning board or the appropriate municipal officers may be allowed attorney fees.

Effective July 29, 1976

CHAPTER 704

AN ACT Relating to Residency for the Purposes of Municipal Relief of the Poor.

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

22 MRSA § 4497, as repealed and replaced by PL 1975, c. 574, § 2, and as amended by PL 1975, c. 293, § 4, is further amended by adding after the 2nd paragraph a new paragraph to read:

Nothing contained in this section shall establish a durational residency requirement for general assistance.

Effective July 29, 1976