

# MAINE STATE LEGISLATURE

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LAWS  
OF THE  
STATE OF MAINE  
AS PASSED BY THE

ONE HUNDRED AND EIGHTH LEGISLATURE

FIRST REGULAR SESSION

January 5, 1977 to July 25, 1977

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TITLE 3, SECTION 164, SUBSECTION 6.

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PORTLAND LITHOGRAPH COMPANY  
PORTLAND, MAINE  
1977

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PUBLIC LAWS  
OF THE  
**STATE OF MAINE**

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ONE HUNDRED AND EIGHTH LEGISLATURE

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## CHAPTER 197

AN ACT Concerning the Seeking of Competitive Bids by the Treasurer of State.

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

Sec. 1. 5 MRSA § 135, 1st ¶, as last amended by PL 1975, c. 771, § 38, is further amended by inserting after the 2nd sentence the following new sentence:

The Treasurer of State shall seek competitive bids for investments except when, after a reasonable investigation, it appears that an investment of the desired maturity is procurable by the State from only one source.

Sec. 2. 5 MRSA § 135, as last amended by PL 1975, c. 771, § 39, is further amended by adding at the end the following new paragraph:

It is the intent of the Legislature that the Treasurer of State shall seek competitive bids whenever possible prior to the selection of investments under this section.

Effective October 24, 1977

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## CHAPTER 198

AN ACT to Expedite the Collection of Sales Tax on the Rental of Automobiles.

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

Sec. 1. 36 MRSA § 1752, sub-§ 9-A is enacted to read:

9-A. Rental of automobile on short-term basis. "Rental of automobile on a short-term basis" means any self-propelled 4-wheel motor vehicle, not designed to run on tracks, designed primarily to carry passengers and which is rented for a rental period of less than one year.

Sec. 2. 36 MRSA § 1752, sub-§ 10, as amended by PL 1965, c. 362, § 1, is further amended to read:

10. Retailer. "Retailer" means every person engaged in the business of making sales at retail, renting any living quarters in any hotel, rooming house, tourist or trailer camp, renting automobiles on a short-term basis, or furnishing telephone or telegraph service, and every person required to register by section 1754 or registered under section 1756.

Sec. 3. 36 MRSA § 1752, sub-§ 11, 1st sentence, as amended by PL 1965, c. 362, § 2, is further amended to read:

“Retail sale” or “sale at retail” means any sale of tangible personal property, in the ordinary course of business, for consumption or use, or for any purpose other than for resale, except resale as a casual sale, in the form of tangible personal property, any rental of living quarters in any hotel, rooming house, tourist or trailer camp, any rental of automobiles on a short-term basis, other than rental to a person engaged in the business of renting automobiles, and the sale of telephone or telegraph service.

Sec. 4. 36 MRSA § 1752, sub-§ 11, as last amended by PL 1975, c. 779, is further amended by inserting after the 5th sentence the following new sentence to read:

“Retail sale” and “sale at retail” do not include the sale, to a person engaged in the business of renting automobiles, of automobiles, or integral parts thereof or accessories thereto, for rental or for use in an automobile rented, on a short-term basis.

Sec. 5. 36 MRSA § 1754, sub-§ 7 is enacted to read:

7. Short-term rentals of automobiles. Every person engaged in the business of renting automobiles on a short-term basis.

Sec. 6. 36 MRSA § 1811, 1st sentence, as amended by PL 1969, c. 295, § 2, is further amended to read:

A tax is imposed at the rate of 5% on the value of all tangible personal property and telephone and telegraph service sold at retail in this State, and upon the rental charged for living quarters in hotels, rooming houses, tourist or trailer camps and the rental charged for automobiles rented on a short-term basis, other than a rental charged to a person engaged in the business of renting automobiles, measured by the sale price, except as in chapters 211 to 225 provided.

Sec. 7. 36 MRSA § 1952, 1st ¶, 1st sentence is amended to read:

The taxes imposed by chapters 211 to 225 shall be due and payable at the time of the sale; or, in the case of tax on rental for living quarters or rental of automobiles rented on a short-term basis, at the time the rental is payable.

Sec. 8. Effective date. This Act shall apply to automobiles purchased on or after the effective date of this Act.

Effective October 24, 1977

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## CHAPTER 199

AN ACT Granting the Industrial Accident Commission the Power to Correct Clerical Errors in Certain of its Documents.