

# 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

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH IN  
ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,  
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**

AS PASSED AT THE  
**FIRST REGULAR SESSION**

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ONE HUNDRED AND EIGHTH LEGISLATURE

1977

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The expenditures of this fund shall not exceed the sum of ~~\$15,000~~ \$18,000 in any one mile.

Effective October 24, 1977

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## CHAPTER 243

### AN ACT Relating to the Operation of Vehicles on Private Property.

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

29 MRSA § 1317, as enacted by PL 1971, c. 449, § 4, is repealed and the following enacted in its place:

#### § 1317. Motor vehicles in racing events

Sections 1252, 1311 and 1314 shall not apply to the operation of vehicles participating in racing events and exhibitions at which the public does not have access to the operating area and shall not apply to the use of motor vehicles on private land to which the public does not have access when used by the landowner or used with authorization of the landowner.

Effective October 24, 1977

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## CHAPTER 244

### AN ACT Relating to the Motor Vehicle Excise Tax.

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

Sec. 1. 36 MRSA § 1484, sub-§ 3, ¶ A, as last amended by PL 1967, c. 465, § 4, is further amended to read:

A. If the motor vehicle is owned by an individual resident of this State, ~~or a domestic corporation~~ the excise tax shall be paid in the place where the owner resides; the excise tax for motor vehicles owned by residents of the various Indian reservations shall be paid to the tribal clerks thereof.

Sec. 2. 36 MRSA § 1484, sub-§ 3, ¶ C, is repealed and the following enacted in its place:

C. If the motor vehicle is owned by a corporation or a partnership, the excise tax shall be paid in the following manner.

(1) If it is a corporation or partnership other than one described in subparagraph (2), the excise tax shall be paid to the municipality in which the registered or main office of that organization is located, except that if the organization has an additional permanent place, or places, of business where motor vehicles are customarily kept, the tax on these vehicles shall be paid to the municipality where such permanent place of business is located. The temporary location of an office and the stationing of vehicles in connection with a construction project of less than 24 months duration is not considered to constitute a permanent place of business. In the case of a foreign corporation or partnership not maintaining a place of business within the State, the excise tax shall be paid to the State.

(2) In the case of corporations described in Title 35, section 2301, any excise taxes owed shall be paid to the municipality in which the registered or main office of that organization is located.

(3) If a municipality or motor vehicle owner feels the excise tax has been improperly levied under the authority of this paragraph, the owner or municipality may request a determination of this question by the State Tax Assessor. The State Tax Assessor's determination shall be binding on all parties. Any party may seek review of the determination in accordance with the Maine Rules of Civil Procedure, Rule 80-B.

Effective October 24, 1977

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## CHAPTER 245

### AN ACT to Define the Term Intersection.

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

29 MRSA § 1, sub-§ 3-D is enacted to read:

3-D. Intersection. "Intersection" shall mean:

A. The area embraced within the prolongation or connection of the lateral curb lines, or, if none, then the lateral boundary lines of the roadways of 2 highways which join one another at, or approximately at, right angles, or the area within which vehicles traveling upon different highways joining at any other angle may come in conflict; or

B. Where a highway includes 2 roadways 30 feet or more apart, then every crossing of each roadway of such divided highway by an intersecting highway shall be regarded as a separate intersection. In the event such intersecting highway also includes 2 roadways 30 feet or more apart, then every crossing of 2 roadways of such highways shall be regarded as a separate intersection.

Effective October 24, 1977