

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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PUBLIC LAWS
OF THE
STATE OF MAINE

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§ 1956. Jeopardy assessments

1. Filing and notice. If the Tax Assessor finds that the assessment or the collection of a tax for any reporting period, current or past, will be jeopardized in whole or in part by delay, he may immediately assess the tax, interest and penalties due the State and give notice of the assessment and his finding to the person liable, together with a demand for immediate report or immediate payment, or both, of the tax declared to be in jeopardy, including interest and penalties.

2. Termination of reporting period. In the case of a tax for a current period, the Tax Assessor may declare the reporting period of the person liable immediately terminated and his notice and demand for immediate report and immediate payment of the tax shall relate to the period declared terminated, including therein all sales made and all taxes collected up to the date of termination if not otherwise properly includable in such period.

3. Collection. A jeopardy assessment is immediately due and payable and proceedings for collection may be commenced at once. The person liable, however, may stay collection and prevent the jeopardy assessment from becoming final by filing, within 10 days after notice shall have been given him of the jeopardy assessment, a written petition for reconsideration of the assessment, accompanied by a bond or other security in the amount of the assessment, including interest and penalties, as to which the stay of collection is sought. If a written petition for reconsideration, accompanied by a bond or other security of the appropriate amount, is not filed within the 10-day period, the assessment becomes final.

4. Proceeding on petition. If a written petition for reconsideration accompanied by a bond or other security is filed within the 10-day period, the Tax Assessor shall reconsider the assessment, and if the petitioner has so requested in his petition, shall grant him an oral hearing. The Tax Assessor's decision upon the petition for reconsideration becomes final upon the expiration of 30 days from the date when he gives notice of his decision to the petitioner, unless within that 30-day period, the petitioner appeals therefrom as provided in section 1958.

5. Presumptions. Any such jeopardy assessment and any finding of the Tax Assessor under subsection 1 shall be presumed to be correct, the burden of showing otherwise being on the taxpayer.

6. Abatement if jeopardy does not exist. The Tax Assessor may abate the jeopardy assessment if he finds that jeopardy does not exist.

Effective October 24, 1977

CHAPTER 317

AN ACT to Amend the Priority Social Services Program to Serve Elderly Health and Home Care Needs.

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

Sec. 1. 22 MRSA § 6108, 1st ¶, as last amended by PL 1975, c. 293, § 4, is further amended to read:

The Bureau of Maine's Elderly, Department of Human Services or its successors, is designated as the organizational unit of State Government with sole responsibility for administering, with the advice of the Maine Committee on Aging, and subject to the direction of the commissioner, so much of the Priority Social Services Program as relates directly to older people, such as, but not limited to, these types of social services: Meals for older people, transportation for older people and ~~coordinated elderly programs~~ health and home care needs for the elderly.

Sec. 2. 22 MRSA § 6110, 1st ¶, as repealed and replaced by PL 1975, c. 523, § 1, is amended to read:

The following types of social services, or so much of expenditures for these types of social services which do not qualify under federal legislation for payment from federal sources are designated as priority social services for payment of expenditures from state funds appropriated to carry out the purposes of this chapter:

Homemaker—Health Aide Services;

Developmental Day Care, including Family Day Care;

Services for the Mentally Retarded;

Mental Health Services;

Transportation Services;

Meals for Older People;

~~Coordinated Elderly Programs~~

Health and Home Care Needs for the Elderly.

Sec. 3. 22 MRSA § 6111, sub-§ 4, last sentence, as repealed and replaced by P & SL 1975, c. 90, Section C, § 4, is amended to read:

The maximum percentage of state funds of the total expenditures for each type of service shall not exceed:

75% for homemaker service;

75% for developmental day care, including family day care;

75% for services for the mentally retarded;

75% for meals for older people;

75% for mental health services;

75% for transportation services;

75% for ~~coordinated elderly programs~~ health and home care needs for the elderly.

Sec. 4. 22 MRSA § 6111, sub-§ 5, 1st ¶, last sentence, as last repealed and replaced by P & SL 1975, c. 90, Section C, § 4, is amended to read:

The minimum percentage for nonstate resources of the total expenditures for each type of service shall be:

25% for homemaker service;

25% for developmental day care, including family day care;

25% for services for the mentally retarded;

25% for meals for older people;

25% for mental health services;

25% for transportation services;

25% for ~~coordinated elderly programs~~ health and home care needs for the elderly.

Effective October 24, 1977

CHAPTER 318

AN ACT Relating to the Definition of Deed under the Real Estate Transfer Laws.

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

Sec. 1. 36 MRSA § 4641-C, as amended by PL 1975, c. 655, § 1, is repealed and the following enacted in its place:

§ 4641-C. Exemptions

The following deeds shall be exempt from the tax imposed by this chapter:

1. Deeds to government property. Deeds to property acquired by the United States of America, the State of Maine or any of their instrumentalities, agencies or subdivisions;

2. Mortgage deeds. Mortgage deeds, discharges of mortgage deeds and partial releases of mortgage deeds;