

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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PUBLIC LAWS
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authorize the department to accept as an audit, for the purpose of this chapter, any audit of a community agency certified by a licensed public accountant and meeting the requirements of this chapter and rules in effect pursuant to this chapter.

§ 1635. Implementation and rules

1. Submission of principles and rules to the Joint Standing Committee on Performance Audit. The Department of Audit shall submit in final form to the Joint Standing Committee on Performance Audit on or before January 1, 1978, proposed principles, policies, rules or regulations pursuant to, consistent with and necessary to administration of the intent of this chapter. The State Auditor shall be responsible for drafting the proposed rules in consultation with the Joint Standing Committee on Performance Audit.

2. Publication. Such rules shall be published by the State Auditor in proposed form on or before November 1, 1977, for a 30-day period of public comment.

3. Notice. A community agency to which this chapter applies shall be given written notice of the proposed rules by mail at the time proposed rules are published. At the same time the community agency will be given written notice of requirements it must meet to comply with this chapter and proposed rules drafted pursuant to it.

§ 1636. Applicability of chapter

1. Department of Audit. Nothing in this chapter shall be construed to effect or limit any previously existing power or duty of the Department of Audit.

2. United States of America. Nothing in this chapter shall be construed to effect or limit any power or duty which the United States Government reserves to itself.

It is the intent of this chapter that any accounting practice, including an audit, required by federal law or regulation which is administered by a department as a delegated agent of the United States of America, and which is required of a community agency subject to this chapter, should be performed as an accounting practice, including an audit, subject to this chapter. Such an audit should be integrated into an audit performed pursuant to this chapter.

Effective October 24, 1977

CHAPTER 542

AN ACT to Encourage the Use of Solar Energy in Maine Through Tax Exemptions.

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

Sec. 1. 5 MRSA § 5005, sub-§ 1, ¶ M is enacted to read:

M. Encourage the use of solar energy equipment under the state policy of providing tax incentives to develop alternate energy resources. This paragraph shall remain in effect until January 1, 1983.

Sec. 2. 36 MRSA § 656, sub-§ 1, ¶ H is enacted to read:

H. All solar energy equipment, as hereinafter defined, which is used as either a primary or auxiliary power system for the purposes of water heating or space heating shall be exempt for a period of 5 years from the date of installation of the system. Any person who wishes to claim this exemption shall file with his local tax assessor or board of assessors written application claiming the exemption in a manner prescribed by the assessor or board of assessors. An application for exemption from property taxation shall be filed within 30 days following the annual assessment date of that municipality.

As used in this paragraph:

(1) "Solar energy equipment" means all controls, tanks, pumps, heat exchangers, collectors and all other equipment necessary for the collection, transfer and storage of solar energy. Such equipment shall be used directly and exclusively for the conversion of solar energy for purposes of water heating and space heating and cooling and does not include walls, roof or equipment that would ordinarily be contained in a similar structure not designed or modified to use solar energy for these same purposes.

This paragraph shall remain in effect until January 1, 1983.

Sec. 3. 36 MRSA § 1752, sub-§ 14-A is enacted to read:

14-A. Solar energy equipment. "Solar energy equipment" means all controls, tanks, pumps, heat exchangers, collectors and all other equipment necessary for the collection, transfer and storage of solar energy. This equipment shall be used directly and exclusively for the conversion of solar energy for purposes of water heating and space heating and cooling and does not include walls, roof or equipment that would ordinarily be contained in a similar structure not designed or modified to use solar energy for these same purposes. This subsection shall remain in effect until January 1, 1983.

Sec. 4. 36 MRSA § 1760, sub-§ 37 is enacted to read:

37. Solar energy equipment. Sales of any solar energy equipment certified as such by the Office of Energy Resources. In order to obtain certification, a person shall submit to the Office of Energy Resources or its legal successor an application for a tax rebate which shall state at a minimum the energy equipment purchased, its manufacturer, its cost, the seller from whom the purchase was made and the use which the purchaser shall make of the equipment.

The State Tax Assessor shall refund sales or use tax paid on solar energy equipment upon notice of certification by the Office of Energy Resources.

This subsection shall remain in effect until January 1, 1983.

Effective October 24, 1977

CHAPTER 543

AN ACT to Merge the Passenger Tramway Safety Board with the Board of Elevator Rules and Regulations.

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

Sec. 1. 5 MRSA § 2301, sub-§ 1, 11th line from the end is repealed as follows:

~~Passenger Tramway Safety Board;~~

Sec. 2. 25 MRSA c. 251, as amended, is repealed.

Sec. 3. 26 MRSA c. 5, sub-c. V, as amended, is repealed.

Sec. 4. 26 MRSA c. 5, sub-c. V-A is enacted to read:

SUBCHAPTER V-A

ELEVATORS AND TRAMWAYS

§ 471. Declaration of policy

It shall be the policy of the State to protect its citizens and visitors from unnecessary mechanical hazards in the operation of elevators and tramways, to ensure that reasonable design and construction are used, that accepted safety devices and sufficient personnel are provided for, and that such periodic maintenance, inspections and adjustments are made which are deemed essential for the safe operation of elevators and tramways. The primary responsibility for design, construction, maintenance and inspection rests with the firm, person, partnership, association or corporation which owns or operates such device.

§ 472. Definitions

As used in this subchapter, unless the context otherwise indicates, the following words shall have the following meanings.

1. Approved. "Approved" shall mean as approved by the Board of Elevator and Tramway Safety.