

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND NINTH LEGISLATURE

FIRST REGULAR SESSION

January 3, 1979 to June 15, 1979

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED, TITLE 3, SECTION 164, SUBSECTION 6.

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3. **Hearing.** Within 30 days of receipt of the notification, the board shall schedule a public hearing in the general area of the proposed project. At the hearing, the board, exercising its investigative authority and the police power of the State, shall solicit and receive testimony to determine whether the project will be subject to section 413, waste discharge licenses, section 590, air emission licensing, and any other laws administered by the board that may be applicable.

4. **Findings.** Within 90 days after the board adjourns any hearing held under this section, it shall make findings of fact and conclude that the project is or is not subject to each of the laws which were addressed at the hearing.

5. **Exemption.** This section shall not apply to the storage of spent nuclear fuel elements at spent fuel element pools when those spent nuclear fuel elements are from the operation of existing nuclear generating facilities within this State and when located within the confines of the site of such a facility.

Sec. 3. Report to Legislature. The Joint Standing Committee on Energy and Natural Resources of the 109th Legislature or its successor shall report to the 110th Legislature prior to February 14, 1981, the following:

1. The effects of this Act;
2. The methods actually in use or proposed to be used for the storage or disposal of radioactive waste materials in Maine;
3. The state of the art for treating, storing and disposing of radioactive waste materials; and
4. The amount and type of radioactive waste materials generated, treated, stored or disposed of in Maine.

Effective September 14, 1979

CHAPTER 520

H. P. 1068 — L. D. 1326

AN ACT Providing for Administrative Changes in Maine Tax Law.

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

Sec. 1. 36 MRSA § 3, as enacted by PL 1967, c. 45, is amended by adding at the end a new sentence to read:

The State, a department, an agency or an official thereof acting in his official

capacity may assign to the State Tax Assessor an obligation due the taxpayer by the State, the department, agency or official thereof acting in his official capacity in payment of any amount due the State Tax Assessor by the taxpayer under this Title.

Sec. 2. 36 MRSA § 583, as repealed and replaced by PL 1977, c. 694, § 687, and as last amended by PL 1977, c. 720, §§ 6 and 7, is repealed and the following enacted in its place:

§ 583. Abatement

Assessments made under this subchapter are subject to the abatement procedures provided by section 841. Appeal from an abatement decision rendered under section 841 shall be to the Land Classification Appeals Board.

Sec. 3. 36 MRSA § 1757, as repealed and replaced by PL 1977, c. 694, § 702, is amended to read:

§ 1757. Revocation of registration

The State Tax Assessor may revoke the registration certificate of a registrant who fails to file, within 15 days after receipt of notice, a bond or deposit required under section 1759 and may revoke for cause a registration certificate issued under ~~section 1756~~ chapters 211 to 225. The State Tax Assessor may revoke the registration certificate of a registrant who fails to file with the State Tax Assessor within 15 days after the due date a return as required under chapters 211 to 225. The A revocation shall be reviewable in accordance with section 151.

Sec. 4. 36 MRSA § 1759, first sentence is amended to read:

When, in the judgment of the State Tax Assessor, either as a condition for issuance or subsequent to the issuance of a sellers registration certificate, it is necessary or advisable for the collection of sales or use taxes or both, he may require from a taxpayer a bond written by a surety company qualified to do business in this State and in such amount and upon such condition as the State Tax Assessor may determine.

Sec. 5. 36 MRSA § 1760, sub-§ 9-B, as enacted by PL 1977, c. 686, § 2, is amended by adding at the end the following:

Where residential electricity is furnished through one meter to more than one residential unit and where the electric utility applies its tariff on a per unit basis, the furnishing of electricity shall be deemed a separate sale for each unit to which the tariff applies;

Sec. 6. 36 MRSA § 3581 is amended to read:

§ 3581. Inventory of estate

Every executor, administrator or trustee shall within 3 months of the date of his appointment in addition to the inventory returned into the probate court file with the State Tax Assessor on blanks to be furnished by the State Tax Assessor, an inventory upon oath containing a complete list of all the property of the estate or trust within his knowledge ~~except that the State Tax Assessor may, for cause, extend the time for filing said inventory. If he neglects or refuses to file said inventory, he shall be liable to a penalty of not more than \$500, and, on complaint of the State Tax Assessor, the judge of probate may remove him from his said trust~~

Trustees, grantees or donees under conveyances or gifts made during life of the settlor, grantor or donor, and person to whom beneficial interest shall accrue by survivorship shall within 6 months of the date of death of the decedent file with the State Tax Assessor on blanks to be furnished by the State Tax Assessor, an inventory upon oath of all property subject to tax within his knowledge.

The State Tax Assessor may, for cause, extend the time for filing an inventory. If a person required to file an inventory neglects or refuses to file the inventory, he shall be liable to a penalty of not more than \$500. On complaint of the State Tax Assessor, the judge of probate may remove any person appointed by the probate court from his position as an executor, administrator or trustee for neglect or refusal to file an inventory.

Sec. 7. 36 MRSA § 5102, sub-§ 11, last 2 sentences; as amended by PL 1977, c. 668, § 6, are further amended to read:

Any reference in this Part to the laws of the United States shall mean the provisions of the Internal Revenue Code of 1954, and amendments thereto and other provisions of the laws of the United States relating to federal income taxes as of December 31, ~~1977~~ 1978. This subsection shall be effective as to items of income, deductions, loss or gain accruing in taxable years ending on or after January 1, ~~1977~~ 1978 but only to the extent such items have been earned, received, incurred or accrued on or after such effective date.

Sec. 8. 36 MRSA § 1604, sub-§ 1, as enacted by PL 1977, c. 698, § 8, is amended to read:

1. **Governor's recommendations to the Legislature.** The Governor shall submit to the Legislature, not later than January 5th of each year, ~~a written report which shall include a list~~ **his itemized recommendations** of all items, including services and reimbursements, for which a municipal cost component exists.

Sec. 9. 36 MRSA § 1604, sub-§ 2, as enacted by PL 1977, c. 698, § 8, is amended to read:

2. **Legislative determination of municipal cost components.** The Legislature shall consider the Governor's ~~report~~ **recommendations** and, not later than April 15th of each year, **enact legislation which shall determine the municipal cost**

component for the ~~current~~ next fiscal year. The Legislature shall promptly certify the amount to the State Tax Assessor.

Sec. 10. 36 MRSA § 1605, sub-§ 2, as enacted by PL 1977, c. 698, § 8, is repealed and the following enacted in its place:

2. Disbursements. The treasurer shall withdraw from the fund all sums necessary to pay the expenses attributable to the municipal cost component, including an amount equal to what a municipality would have been charged for participation in the Maine Forestry District calculated pursuant to section 1603, subsection 1, paragraph B.

Effective September 14, 1979

CHAPTER 521

H. P. 402 — L. D. 508

AN ACT to Clarify the Form of the Local Consent Resolution Regarding State Housing Authority Housing Assistance Allocation.

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

Sec. 1. 30 MRSA § 4552, sub-§ 1, last ¶, as repealed and replaced by PL 1975, c. 625, § 1, is repealed and the following enacted in its place:

Passage of such resolution is conclusive evidence of compliance with the referenced sections. The local governing body is entitled to repeal the resolution, provided that any contract for federal assistance entered into between the Maine State Housing Authority and any person, firm or corporation in or with respect to the municipality in question after passage of the original resolution and prior to its repeal shall not be affected by the repeal and provided further that the security of the authority's mortgage interest or the obligation or repayment of debt to bondholders is not affected by the repeal.

The authority shall meet and discuss with the local governing body concerning permissible and preferred developers, housing management entities and sites in anticipation of a preliminary designation of a proposed project.

When the authority has received a proposed project for consideration, it shall so notify the municipality in question. When the authority has made a preliminary designation of a proposed project, it shall so notify the municipality within 30 days. If the local governing body of the municipality disapproves of the preliminary designation, it shall so notify the authority within the 45-day period following the notice of selection. The notice of disapproval shall have the effect of repealing the consent resolution for that proposed project.