

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

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- A. Advise the contracting agency;
- B. Approve the contracting agency's selection of the artist; if the commission does not approve the artist selected by the contracting agency, then the contracting agency shall select another artist in accordance with the procedure authorized in section 456, subsection 4; and
- C. Review the design, execution and placement and the acceptance of any works of art which are, or are intended to be, acquired under this chapter.

§ 458. Rules and regulations

The commission shall establish rules in accordance with the procedures set forth in the Maine Administrative Procedure Act, Title 5, section 8051, et seq., to carry out the purposes of this chapter. These rules shall include, but not be limited to, the following:

1. Selection. Procedures for the selection of artists and works of art;
2. Standards. Standards for the artist and works of art which may be eligible for selection; and
3. Contract procedures. Procedures for contracting with artists for works of art and with architects for services relating to the planning for the acquisition of works of art.

§ 459. Administrative costs

Any administrative costs incurred by the contracting agency or the architect which are associated with the acquisition of works of art shall be included as part of the amount allocated to section 453, subsection 1, for works of art.

Effective September 14, 1979

CHAPTER 526

H. P. 1171 — L. D. 1454

AN ACT to Encourage the Maine State Museum Commission to Acquire Works of Art Beneficial to the State.

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

Sec. 1. 27 MRSA c. 2, 3rd & 4th lines are enacted to read:

SUBCHAPTER I

GENERAL PROVISIONS

Sec. 2. 27 MRSA c. 2, sub-c. II is enacted to read:

SUBCHAPTER II

ACCEPTANCE OF WORKS OF ART FROM ESTATES

§ 91. Definitions

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

1. Commission. "Commission" means the Maine State Museum Commission.

2. Work of art. "Work of art" includes any painting, portrait, mural, decoration, stained glass, statue, tablet, bas-relief, ornament, fountain or other article or structure of a permanent character intended for decoration or commemoration, and any historical material defined in section 86-A.

§ 92. Payment of inheritance and estate tax in works of art

A decedent's estate may pay all or part of any tax owed by the decedent's estate to the State by payment in the form of one or more works of art, subject to section 93. An executor, administrator or trustee shall follow the procedure set out in section 93 to make payment in works of art taken from the decedent's estate:

1. Decedent directs. If the decedent has so directed by a will; or

2. Executor, administrator or trustee finds advantage. In the absence of a direction in the decedent's will, if the executor, administrator or trustee finds that this method of payment is advantageous to the estate.

§ 93. Procedure for payment in works of art

1. Selection. The executor, administrator or trustee of any estate, desiring to pay all or part of an estate tax or inheritance tax owed the State in one or more works of art, shall notify the commission of his desire to do so. The commission shall, within a reasonable period of time and after consulting with the Maine State Commission on the Arts and the Humanities, notify the executor, administrator or trustee, and the State Tax Assessor, as to whether, in the judgment of the commission, it would be advantageous to the State to accept one or more works of art as payment for the estate or inheritance tax. The commission's decision shall be final and nonappealable.

Acceptance of a work of art is advantageous to the State if its acceptance:

A. Encourages the preservation of original or noteworthy works of art;

- B. Furthers the preservation and understanding of fine arts traditions which have existed in Maine;
- C. Furthers the understanding of the fine arts by the people of Maine; or
- D. Aids in establishment of important state collections of works of art.

2. Agreement on valuation. If the commission finds that it would be advantageous for the State to accept payment in one or more works of art as payment for the estate or inheritance tax, the commission and the executor, administrator or trustee shall, as a condition of state acceptance of this method of payment, mutually agree in writing on the current market value at the time of the decedent's death of each work of art proposed to be accepted. Upon agreement, the commission shall forward a copy of the proposed valuation to the State Tax Assessor, who shall have 45 days from the date of notification to object to that valuation.

If the State Tax Assessor objects, he shall set forth his objection in writing and forward that objection to the commission and to the executor, administrator or trustee, who may, taking into account the State Tax Assessor's objections, submit a new agreed upon valuation for his approval. If the State Tax Assessor rejects this new valuation within 45 days of its submission, the State shall be deemed not to accept the proposed method of payment in works of art.

3. Acceptance. If the State Tax Assessor does not object to a submitted valuation of a work of art within 45 days of its submission, the State shall be deemed to have accepted the work of art as complete or partial payment of the estate or inheritance tax owed, and the commission shall assume title to that work of art as soon as practicable.

4. Credit against tax. Upon the assumption of title to a work of art by the commission, the State Tax Assessor shall credit, against the amount owed by the estate, the valuation of that work of art as agreed upon under subsection 2. In no case shall any credit allowed by this subsection be greater than the amount of estate or inheritance tax owed by the decedent's estate.

5. Limitation on aggregate value of works of art accepted during one fiscal year. The commission shall not, during any fiscal year, assume title to works of art which have an aggregate value of more than \$100,000, unless:

- A. The State Budget Officer, on application from the commission and in extraordinary circumstances, permits the commission to exceed that limit; or
- B. The commission transfers into the General Fund, not later than the end of the next fiscal year, revenue equalling or exceeding the amount by which the commission has exceeded that limit.

Sec. 3. 36 MRSA § 3688 is enacted to read:

§ 3688. Payment of taxes in inheritance of works of art

The State Tax Assessor shall accept payment of estate and inheritance taxes in works of art in accordance with Title 27, chapter 2, subchapter II.

Effective September 14, 1979

CHAPTER 527

H. P. 618 — L. D. 759

AN ACT to Revise the Law Relating to Motor Vehicle Operators' Licenses.

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

29 MRSA § 530, sub-§ 2, ¶ B, sub-¶¶ (2) and (3), as enacted by PL 1977, c. 692, § 3, are amended to read:

(2) Class 2 shall include any single unit vehicle ~~of over 18,000~~ **exceeding 28,000** pounds registered weight or any such vehicle towing another of ~~8,000~~ **12,000** pounds ~~g.v.w.~~ **gross vehicle weight** or less, or any bus carrying passengers, including "Class 3," except school bus, motorcycle or motor driven cycle; and

(3) Class 3 shall include any motor vehicle or combination of vehicles not exceeding registered weight of ~~18,000~~ **28,000** pounds or any registered farm motor truck bearing the letter F, except school bus, motorcycle or motor driven cycle.

Effective September 14, 1979

CHAPTER 528

H. P. 573 — L. D. 721

AN ACT to Exempt Certain Bulk Feed Bodies from the Sales Tax.

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

36 MRSA § 1760, sub-§ 23-A is enacted to read:

23-A. **Truck bodies and trailers.** Truck bodies, semi-trailers and trailers, manufactured in Maine, except camper bodies and trailers, purchased by a nonresident who intends to remove them immediately from the State upon