

# MAINE STATE LEGISLATURE

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**LAWS**  
OF THE  
**STATE OF MAINE**  
AS PASSED BY THE

**ONE HUNDRED AND TENTH LEGISLATURE**

**FIRST REGULAR SESSION**  
December 3, 1980 to June 19, 1981

**AND AT THE**

**FIRST SPECIAL SESSION**  
August 3, 1981

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

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## CHAPTER 21

H. P. 131 — L. D. 158

### **AN ACT Concerning Identification and Testing of Equine Infectious Anemia on Horses.**

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

**Sec. 1.** 7 MRSA § 1820, sub-§ 3, as enacted by PL 1977, c. 409, § 2, is repealed and the following enacted in its place:

**3. Freeze branding required in certain cases. Freeze branding and lip tattoo are required on any horse which has been tested by the Coggins test with positive results.**

**Sec. 2.** 7 MRSA § 1820, sub-§ 4, first sentence, as enacted by PL 1977, c. 409, § 2, is repealed and the following enacted in its place:

**The commissioner shall require a negative Coggins test, taken within 36 months, on all horses raced, exhibited or stabled on race tracks or fairgrounds where other horses are being raced, exhibited or stabled.**

Effective September 18, 1981

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## CHAPTER 22

H. P. 82 — L. D. 77

### **AN ACT to Change the Method by which the Standard Interest Rate is Calculated.**

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

**Sec. 1.** 36 MRSA § 186, first sentence, as enacted by PL 1977, c. 679, § 1, is amended to read:

Any person who fails to pay any tax imposed under this Title on or before the last date prescribed for payment shall be liable for interest on the tax, calculated from that date at the rate of ~~3/4%~~ for each month or fraction thereof that the tax remains unpaid.

**Sec. 2.** 36 MRSA § 186, as enacted by PL 1977, c. 679, § 1, is amended by adding after the first sentence a new sentence to read:

The State Tax Assessor shall, by regulation, establish the rate of interest which shall not exceed the highest conventional rate of interest charged for commercial unsecured loans by Maine banking institutions on the first business day of the calendar year as determined by the Treasurer of State under section 505, subsection 4.

Effective September 18, 1981

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## CHAPTER 23

H. P. 87 — L. D. 80

**AN ACT to Permit Flexibility in the Prorating of Real Estate Taxes between Sellers and Purchasers of Real Estate.**

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

36 MRSA § 558 is repealed and the following enacted in its place:

**§ 558. Taxes prorated between seller and purchaser**

A purchaser of real estate may agree with the previous owner or party to whom the real estate was formerly taxed to pay the pro rata or proportional share of taxes. Unless otherwise specified by the parties to the agreement, the taxes shall be prorated over the period of the fiscal year of the municipality in which the land is located.

Effective September 18, 1981

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## CHAPTER 24

S. P. 71 — L. D. 108

**AN ACT Concerning the Assignment of Rights of Recovery.**

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

Sec. 1. 22 MRSA § 14, sub-§ 2, as amended by PL 1979, c. 610, § 1, is repealed.

Sec. 2. 22 MRSA § 14, sub-§ 2-A, is enacted to read: