

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
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STATE OF MAINE

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shall not be deemed to be nuisances merely because they are located upon land conveyed by deed or other instrument which lacked evidence of the approval of the Maine Land Use Regulation Commission thereon.

Effective September 18, 1981

CHAPTER 182

H. P. 996 — L. D. 1184

AN ACT to Allow for the State's Collection of Aircraft Excise Taxes and to Reimburse these Funds.

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

36 MRSA § 1484, sub-§ 1, as amended by PL 1965, c. 195, § 1, is repealed and the following enacted in its place:

1. **Aircraft.** For registration years beginning on or after March 1, 1982, the excise tax on aircraft shall be paid to the Department of Transportation. The receipts from these excise tax payments shall be reimbursed by the Department of Transportation to the municipality where the aircraft is based except as follows.

A. If the aircraft is based at an airport owned by a county, the excise tax payments shall be reimbursed to the county.

B. If the aircraft is based at the Augusta State Airport, the excise tax payments shall be retained by the department.

C. The location where an aircraft shall be considered based is the location in Maine where it has been hangared, parked, tied down or moored the most nights during the 30-day period of active flying preceding payment of the excise tax. If the aircraft has not been based at a Maine location during the 30-day period of active flying preceding payment, then the location where an aircraft shall be considered based is the location in Maine where it will be hangared, parked, tied down or moored the most nights during the 30-day period of active flying next following payment of the excise tax.

Effective September 18, 1981