

# 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

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

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**K.J. Printing Co.**  
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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED AT THE  
FIRST REGULAR SESSION

of the  
ONE HUNDRED AND TENTH LEGISLATURE

1981

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3. **Restrictions.** The board may require the present or subsequent owner of the land used for a facility for hazardous waste to execute and record a written instrument which imposes a restrictive covenant on the present and future uses of all or part of the land. The covenant shall be recorded in the registry of deeds of the county in which the facility is located. The instrument shall be executed by the owners of the property and the commissioner. It may only be required when the board determines that it is necessary to protect the public health and safety. A covenant executed under this section shall run with the land.

4. **Petition for removal of restrictions.** The owner of the property restricted by covenant under subsection 3 may petition the board to modify or remove these deed restrictions. This petition shall detail the restrictions to which the petitioner objects, the basis of the objections, the nature of the relief requested and the nature of any new or additional evidence to be offered. Upon a showing that the restrictions are not necessary to protect public health and safety, the board may remove all or part of the restrictions.

Effective September 18, 1981

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## CHAPTER 304

H. P. 989 — L. D. 1177

### AN ACT to Authorize the Refunding or Crediting of Fuel Taxes Paid on Worthless Accounts.

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

Sec. 1. 36 MRSA § 2906-A is enacted to read:

#### § 2906-A. Refund of tax paid on worthless accounts

The retail dealer shall be entitled to a refund from the Treasurer of State for a portion of the tax paid to a distributor or importer, which tax shall be reported and paid to the State Tax Assessor by the distributor or importer pursuant to section 2906. The portion of the tax for which there is a refund entitlement is represented by tax paid on accounts of the retailer found to be worthless and actually charged off by the retailer, but if any such accounts are thereafter collected by the retailer, the tax recovered shall be paid within 30 days of recovery directly by the retailer to the State Tax Assessor.

The procedure for that refund shall be as follows.

1. **Computation.** The refund shall be in the amount of the tax paid on accounts of the retailer found to be worthless and actually charged off by the retailer.

2. **Applications.** All applications for refunds shall be made by the retailer under penalties of perjury annually on or before April 1st for all accounts found to be worthless and charged off during the previous calendar year.

3. **Form.** That application shall be in such form as the State Tax Assessor shall prescribe.

4. **Payment.** Subsections 1 to 3 having been complied with, the State Tax Assessor shall calculate the amount of the refund due on an application and shall certify the amount and the name of the person entitled to the refund to the Treasurer of State. The Treasurer of State shall thereafter make the certified refund from funds paid to the Treasurer of State pursuant to section 2906.

Sec. 2. 36 MRSA § 3036-A is enacted to read:

§ 3036-A. Credit for tax paid on worthless accounts

The tax paid on sales made on credit and reported by a use fuel dealer pursuant to section 3035 found to be worthless and actually charged off may be credited upon the tax due on a subsequent report, but if any such accounts are thereafter collected by the use fuel dealer, a tax shall be paid upon the amounts so collected. The credit shall be considered as being required to be reported on the return for the month in which the charge-off occurred.

Effective September 18, 1981

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## CHAPTER 305

H. P. 1131 — L. D. 1348

**AN ACT to Assist Homeowners in Peak Power Conservation.**

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

35 MRSA § 94, as last amended by PL 1979, c. 541, Pt. B, § 45, is further amended by adding at the end a new paragraph to read:

The Public Utilities Commission shall mandate, in any electric utility rate schedule approved or taking effect after January 1, 1983, a rate for any user who installs a load management device, approved by the commission, which reflects the savings to the utility resulting from the use of the device.

Effective September 18, 1981