

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.**

K.J. Printing Co.
Augusta, Maine
1981

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
FIRST REGULAR SESSION

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ONE HUNDRED AND TENTH LEGISLATURE

1981

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

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