

# 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.**  
Augusta, Maine  
1981

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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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Sec. 1. 23 MRSA § 1913, sub-§ 1, ¶¶ I and J, as repealed and replaced by PL 1979, c. 477, § 7, are amended to read:

I. Signs erected for an election, primary or referendum. These signs shall be erected no sooner than 3 weeks before the date of the election, primary or referendum and shall be removed no later than one week after that date; ~~and~~

J. Signs erected outside of the public right-of-way by nonprofit historical and cultural institutions. Each institution, who has certified its nonprofit status with the commissioner, may erect no more than 2 signs with a surface area not to exceed 50 square feet per sign;

Sec. 2. 23 MRSA § 1913, sub-§ 1, ¶¶ K and L are enacted to read:

K. Signs providing directions only to a seasonal place of business engaged exclusively in selling agricultural products raised or harvested primarily on the premises. A business may erect no more than 6 signs with a surface area not to exceed 12 inches by 48 inches per sign. For the purposes of this paragraph, "seasonal" includes a reasonable period of time after harvest of an agricultural product during which that product is stored and kept for sale; and

L. Signs erected by operators of seasonal camping facilities open 6 months or less to direct the public to these facilities.

Effective September 18, 1981

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## CHAPTER 312

S. P. 397 — L. D. 1190

**AN ACT to Require that Industry Wide Taxes be Levied only after Referendum Approval of the Persons who would be Required to Pay the Tax.**

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

36 MRSA c. 2 is enacted to read:

### CHAPTER 2

#### SPECIAL INDUSTRY TAXES

##### § 31. Tax subject to referendum

No special tax under chapters 701, 707, 708, 709 and 713 may be imposed on any particular industry, nor may an existing special tax under those chapters be

increased, unless the persons required to pay the tax within that industry have given their approval, according to the provisions of this chapter.

### § 32. Notification

Within 30 days after the effective date of an Act subject to this chapter, the State Tax Assessor shall determine those persons subject to the tax and mail to each a copy of the Act, a ballot prepared under section 33 and a self-addressed stamped envelope.

### § 33. Ballot contents

The ballot shall be prepared on a suitable form by the State Tax Assessor. The question on the ballot shall accurately reflect the nature of the tax or tax increase imposed, specifically describing the rate of taxation. The ballot shall contain the following:

“Shall a tax be levied and imposed on (describe the industry being taxed) at the rate of (describe the rate of tax), as proposed by the Legislature in an Act (give title of Act)?”

YES

NO

I hereby certify that I am a (describe taxpayer subject to tax imposed by the Act).

If the taxpayer is a partnership or is incorporated, I am authorized to cast this ballot on behalf of that partnership or corporation.

### § 34. Returns; effect

The State Tax Assessor shall review the returns received by him within 50 days after the date of mailing the ballots. If at least 51% of the taxpayers eligible to vote have voted and if at least a majority of that number have approved the tax by an affirmative vote, the tax is effective. In any event, the State Tax Assessor shall declare the results.

### § 35. Costs of election

The costs of any election shall be paid out of tax money received from the special tax imposed on the industry for which the election is held.