

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

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

of the
ONE HUNDRED AND TENTH LEGISLATURE

1981

purposes, the tax imposed under this Part for the taxable year in which the disposition occurs shall be increased by an amount equal to the amount allowed as a credit in the year of disposition and all prior years. Any unused credit attributable to the disposed of stock is disallowed.

Sec. 71. 36 MRSA § 5253, sub-§ 1, 2nd sentence, as amended by PL 1977, c. 477, § 20, is repealed and the following enacted in its place:

The State Tax Assessor may, by rule, require or permit the filing of returns and paying over of taxes withheld on other than a quarterly basis.

Sec. 72. 36 MRSA § 5253, sub-§ 1, 3rd, 4th and 5th sentences, as enacted by P&SL 1969, c. 154, Sec. F, are repealed.

Sec. 73. 36 MRSA § 5310, as enacted by P&SL 1969, c. 154, Sec. F, is repealed.

Sec. 74. 36 MRSA § 5317, as last amended by PL 1979, c. 541, Pt. B, § 52, is repealed and the following enacted in its place:

§ 5317. **Priority**

Claims of the State for sums due under this Part shall have preference in any distribution of the assets of the taxpayer, whether in bankruptcy, insolvency or otherwise.

Sec. 75. 36 MRSA § 5318, as enacted by P&SL 1969, c. 154, Sec. F, is repealed.

Sec. 76. 36 MRSA § 5340, as enacted by P&SL 1969, c. 154, Sec. F, and as amended, is repealed.

Sec. 77. 36 MRSA § 5342, as enacted by P&SL 1969, c. 154, Sec. F, is repealed.

Effective September 18, 1981

CHAPTER 365

H. P. 1232 — L. D. 1457

AN ACT to Amend the Probate Laws.

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

36 MRSA § 3686, 3rd sentence, as amended by PL 1979, c. 540, § 50, is further amended to read:

Whenever no **administration bond** is otherwise required, the **register or judge of probate, notwithstanding** any provisions of Title 18-A, sections 3-603 through 3-606, may, and unless he shall find that any inheritance or estate tax due and to become due the State is reasonably secured by the lien upon real estate hereinbefore provided, shall **require** a bond payable to ~~him~~ **the judge** or his successor sufficient to secure the **payment** of all inheritance taxes and interest conditioned in substance to **pay all inheritance and estate taxes due to the State from the estate of the deceased with interest thereon.**

Effective September 18, 1981

CHAPTER 366

H. P. 1452 — L. D. 1592

AN ACT to Provide Greater Local Control over Liquor Licensing.

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

Sec. 1. 28 MRSA § 53, sub-§ 3, 2nd and 3rd sentences, as enacted by PL 1975, c. 741, § 4, are amended to read:

In issuing or renewing licenses, ~~the commission shall give~~ consideration **shall be given** to the character of any applicant, the location of the place of business ~~and~~, the manner in which it has been operated **and to whether the operation has endangered the safety of persons in or on areas surrounding the place of business.** The commission, ~~the municipal officers or county commissioners, as the case may be,~~ may refuse to issue licenses to corporations when any of its officers, directors or stockholders do not possess the qualifications required of unincorporated persons under this section.

Sec. 2. 28 MRSA § 53, sub-§ 8, first sentence, as enacted by PL 1975, c. 741, § 4, is amended to read:

To issue and renew all licenses **when** provided for by this Title and to hold hearings thereon.

Sec. 3. 28 MRSA § 251, 4th sentence, as amended by PL 1973, c. 303, § 3, is further amended to read:

No applicant whose application is ~~finally denied by the commission shall be~~ eligible to apply for a liquor license of the same type again for a period of 6 months from the date of such denial, unless the commission denial is overruled by the court under appeal provided by section 403, and no license for the same premises shall be issued to the husband, wife, father, mother, child or other close relation by blood or marriage of a person whose license has been denied by the commission