

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
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Sec. 3. 36 MRSA § 5252, as enacted by P&SL 1969, c. 154, § F, is amended to read:

§ 5252. Credit for tax withheld

Wages and other items of income upon which tax is required to be withheld shall be taxable under this Part as if no withholding were required, but any amount of tax actually deducted and withheld under this chapter in any calendar year shall be deemed to have been paid to the assessor on behalf of the person from whom withheld, and such person shall be credited with having paid that amount of tax for the taxable year beginning in such calendar year. For a taxable year of less than 12 months, the credit shall be made under regulations of the assessor.

Sec. 4. 36 MRSA § 5254, last sentence, as enacted by P&SL 1969, c. 154, § F, is amended to read:

No ~~employee person~~ shall have any right of action against ~~his~~ an employer in respect to any money deducted and withheld ~~from his wages~~ and paid over to the assessor in compliance or in intended compliance with this Part.

Sec. 5. 36 MRSA § 5255-B is enacted to read:

§ 5255-B. Certain items of income under the United States Internal Revenue Code

Any employer maintaining an office or transacting business within this State and who is required to deduct and withhold a tax on items of income under the United States Internal Revenue Code, Sections 1441 and 1442 shall deduct and withhold from such items to the extent they constitute Maine net income a tax equal to 5% thereof.

Sec. 6. Effective date. This Act shall take effect as to wages and other items of income paid on or after January 1, 1982.

Effective September 18, 1981, unless otherwise indicated

CHAPTER 372

H. P. 648 — L. D. 753

AN ACT to Coordinate Agriculture and Energy Related Activities in State Government.

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

7 MRSA § 2, last ¶, 2nd sentence, as enacted by PL 1979, c. 731, § 7, is amended to read:

The commissioner shall promote: Farm financing and rural development proposals; conservation and preservation of agricultural lands; increased and improved production of beef, poultry, sheep, dairy beef and other livestock; expanded and improved production of potatoes, fruits and other vegetables and horticultural ventures; coordinated foreign and domestic marketing of Maine agricultural products; ~~and~~ in conjunction with the university, crop development and integrated pest management; **and conservation of nonrenewable energy resources and utilization of renewable energy resources in conjunction with the Office of Energy Resources.**

Effective September 18, 1981

CHAPTER 373

H. P. 910 — L. D. 1076

AN ACT to Amend Special Education Statutes for Support of Special Education Programs and Services Provided in Excess of the Normal School Year.

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

20 MRSA § 3125, sub-§ 7, as enacted by PL 1977, c. 564, § 87-B, is amended to read:

7. **Approval of programs.** The commissioner may approve such programs for the usual public year, or for ~~a year round basis~~ **an extended school year**, or for such other ~~period~~ **periods** as he determines appropriate **in accordance with section 3132.**

Effective September 18, 1981

CHAPTER 374

S. P. 373 — L. D. 1115

AN ACT to Clarify the Definition of Commercial Applicator in the Maine Pesticides Control Act of 1975.

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

Sec. 1. 22 MRSA § 1471-C, sub-§ 5, as repealed and replaced by PL 1977, c. 20, § 1, is amended to read:

5. **Commercial applicator.** "Commercial applicator" means any person,