

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

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PUBLIC LAWS
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The business of organizing and operating a car pooling or van pooling system, including the selection and approval of cars, vans and drivers, the fixing and collection of fees, the establishment of routes and the provision of backup transportation, is exempt from regulation under this chapter provided that proof of adequate insurance coverage, as determined by the ~~Bureau of Insurance and the~~ Public Utilities Commission, is filed with the Public Utilities Commission prior to commencing operation.

Sec. 82. Revision clause. Wherever in the Revised Statutes the words "Bureau of Consumer Protection" appear or reference is made to that name, they shall be amended to read and mean "Bureau of Consumer Credit Protection."

Effective September 18, 1981

CHAPTER 502

S. P. 261 — L. D. 743

AN ACT to Equalize the Tax Burden of Rural Community Health Centers.

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

36 MRSA § 1760, sub-§ 16, first sentence, as last amended by PL 1977, c. 559, is further amended to read:

Sales to incorporated hospitals, incorporated nonprofit nursing homes licensed by the Department of Human Services, incorporated nonprofit home health care agencies certified under Title XVIII of the Social Security Act of 1965 as amended, **incorporated nonprofit rural community health centers engaged in the delivery of comprehensive primary health care**, institutions incorporated as nonprofit corporations for the sole purpose of conducting medical research or for the purpose of establishing and maintaining laboratories for scientific study and investigation in the field of biology or ecology or operating educational television or radio stations, schools and regularly organized churches or houses of religious worship, excepting sales, storage or use in activities which are mainly commercial enterprises.

Effective September 18, 1981

CHAPTER 503

S. P. 287 — L. D. 813

AN ACT Concerning the Use Tax on Used, Damaged or Returned Merchandise Donated to Charitable Organizations.

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

36 MRSA § 1863 is enacted to read:

§ 1863. No tax on returned merchandise donated to charity

No use tax may be imposed on the donation of merchandise by a retailer to an organization exempt from taxation under the United States Internal Revenue Code, Section 501(c) (3), as amended, when the merchandise has been returned to the retailer by the purchaser and the retailer then gives to the purchaser an allowance in cash or by credit pursuant to warranty or when the full price of the merchandise returned is refunded, either in cash or by credit, to the purchaser.

Effective September 18, 1981

CHAPTER 504

H. P. 1538 — L. D. 1650

AN ACT to Provide for the Setoff against Income Tax Refunds of Debts Owed to the State or Collectible by the State.

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

Sec. 1. 36 MRSA § 191, sub-§ 2, ¶¶ H and I, as enacted by PL 1977, c. 668, § 2, are amended to read:

H. The disclosure by the State Tax Assessor of the fact that a business or individual is or is not registered as a seller under section 1754 or section 1756 or disclosure of both the fact that a registration under either section has been revoked in accordance with section 1757 or section 1923 and the reasons for revocation; and

I. The disclosure of information acquired pursuant to Part 2; and

Sec. 2. 36 MRSA § 191, sub-§ 2, ¶ J is enacted to read:

J. The disclosure to a state agency seeking setoff of a liquidated debt against a tax refund pursuant to section 5276-A of information necessary to effectuate the intent of that section.

Sec. 3. 36 MRSA § 5276, sub-§ 1, as enacted by P&SL 1969, c. 154, § F, is amended to read:

1. General rule. The assessor State Tax Assessor, within the applicable period of limitations, may credit an overpayment of income tax and interest on