

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
ONE HUNDRED AND ELEVENTH LEGISLATURE

FIRST REGULAR SESSION
December 1, 1982 to June 24, 1983
Chapters 1-452

**PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH
IN ACCORDANCE WITH MAINE REVISED STATUTES
ANNOTATED, TITLE 3, SECTION 164, SUBSECTION 6.**

J.S. McCarthy Co., Inc.
Augusta, Maine
1983

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
FIRST REGULAR SESSION

and

FIRST SPECIAL SESSION

of the

ONE HUNDRED AND ELEVENTH LEGISLATURE

1983

tricts. If the districts do not conform to Supreme Judicial Court guidelines, the commission shall reapportion the State into congressional districts.

In making such a reapportionment, the commission shall insure that each congressional district is formed of compact and contiguous territory and crosses political subdivisions the least number of times necessary to establish as equally populated districts as possible. The commission shall submit its plan to the Clerk of the House no later than 90 calendar days after appointment of the commission. The Legislature shall enact the submitted plan of the commission or a plan of its own in regular or special session by a vote of 2/3 of the members of each house within 30 calendar days after the plan is submitted to the Clerk of the House. This action is subject to the Governor's approval, as provided in the Constitution of Maine, Article IV, Part Third, Section 2.

D. In the event that the Legislature fails to make an apportionment within 30 calendar days, the Supreme Judicial Court shall, within 60 days following the period in which the Legislature is required to act, but fails to do so, make the apportionment. In making such apportionment, the Supreme Judicial Court shall take into consideration plans and briefs filed by the public with the court during the first 30 days of the period in which the court is required to apportion.

The Supreme Judicial Court shall have original jurisdiction to hear any challenge to an apportionment law enacted by the Legislature, as registered by any citizen or group thereof. If any challenge is sustained, the Supreme Judicial Court shall make the apportionment.

Effective September 23, 1983.

CHAPTER 94

H.P. 1055 - L.D. 1378

AN ACT Making Unified Appropriations and Allocations for the Expenditures of State Government (Highway Fund) and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 1984, and June 30, 1985.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the 90-day period may not terminate until after the beginning of the next fiscal year; and

Whereas, certain obligations and expenses incident to the operation of state departments and institutions will become due and payable immediately; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

PART A

Sec. 1. Appropriations or allocations. In order to provide for necessary expenditures of State Government and other purposes for the fiscal years ending June 30, 1984, and June 30, 1985, the following sums as designated in the following tabulations are appropriated or allocated out of any moneys not otherwise appropriated or allocated.

Sec. 2. Allotments required. Upon receipt of allotments duly approved by the Governor based upon work programs submitted to the State Budget Officer, the State Controller shall authorize expenditures of these funds, together with expenditures for other purposes necessary to the conduct of State Government on the basis of these allotments and not otherwise. Allotments for Personal Services, Capital Expenditures and amounts for All Other departmental expenses shall not exceed the amounts shown in the budget document or as they may be revised by the Joint Standing Committee on Transportation, unless recommended by the State Budget Officer and approved by the Governor in accordance with established law.

Sec. 3. Personal Services funding. The amounts provided for Personal Services in the Highway Fund are subject to the provision that the total number of permanent positions in any account shall not exceed, during either year of the biennium, the numbers shown in parentheses which are used by the Legislature in computing the total dollars to be made available for Personal Services. In the other funds, the numbers in

parentheses are estimates of full-time equivalents.

Savings accrued within appropriations or allocations made for Personal Services may be used for payment of nonrecurring Personal Services costs, such as those relating to: Unbudgeted overtime; acting capacity appointment; retroactive compensation for reclassifications or reallocations; retroactive or one-time settlements related to arbitrator or court decisions; and required additional retirement contributions, when recommended by the department or agency head and approved by the State Budget Officer.

The amounts appropriated or allocated for Personal Services include funds for the state's share of state employees' retirement. The State Controller shall transfer the state's share to the Maine State Retirement System as soon as practicable after each payroll is paid.

Sec. 4. Workers' compensation positions. Limited period positions may be established for former regular employees of the State who are presently receiving workers' compensation payments from the State when such action will enable these employees to return to productive employment with the State. These positions may be established, providing funds are available, only until such time as these employees can be returned to regular positions.

Notwithstanding any other restriction on funds appropriated or allocated, the State Budget Officer may, if he determines that funds are available, either approve the use of these funds or recommend appropriate action to the Governor when his approval is required.

Available funds may include amounts appropriated or allocated for Personal Services, including funds in any salary account or special account for state employee salary increases, All Other, Capital Expenditures.

Sec. 5. Personal Services policy and review. The Bureau of the Budget, during this biennium, shall continually review with all departments the status of their manpower levels and staffing patterns for the purpose of determining whether funds and positions are being utilized and managed in the most economical and efficient manner to accomplish the intent of the Legislature. Permanent positions for which funds are appropriated or allocated shall be classified positions, unless specifically designated otherwise by the Legislature. It shall be the responsibility of the Commissioner of Personnel and the State Budget Officer to ensure that classified and unclassified

positions are assigned to a proper pay grade within authorized funds.

Sec. 6. Personal Services flexibility. Any classification or reclassification of a position and any allocation or reallocation of a position within the compensation plan made by the Commissioner of Personnel pursuant to the Personnel Law and Rules shall become effective on the first day of the fiscal year following approval by the State Budget Officer and the appropriation or allocation of funds therefor, except that the State Budget Officer may, if he determines that sufficient funds exist, authorize an effective date prior to the first day of the ensuing fiscal year. Copies of all actions and certifications shall be furnished to the Legislative Finance Officer.

Sec. 7. Merit rating required. It is declared to be the policy of the State that in those instances where annual merit increases are earned and warranted as evidenced by the performance appraisals, they shall be awarded. In those instances where these increases are not earned and warranted, they shall be denied.

In furtherance of this policy, the Commissioner of Personnel, utilizing a form or forms prescribed by the commissioner, is directed to require annual merit ratings on all employees, regardless of whether or not the employee is eligible or recommended for a merit increase. The form or forms prescribed by the commissioner, in addition to a performance appraisal section, shall include a section wherein each probationary employee's supervisor shall indicate the extent to which the employee has been oriented to the duties and responsibilities of his position. In every instance where an employee is not awarded a merit increase, a record of the reasons therefor and the actions recommended by the employee's supervisor to correct deficiencies, if any, shall be recorded in the performance appraisal.

The Commissioner of Personnel is also directed to develop and install a training program for supervisory personnel, including appropriate guides and manuals, which shall ensure that all evaluators charged with the responsibility of doing employee merit ratings shall do so fairly and equitably, one employee to the next and one organizational unit to another.

The Commissioner of Personnel shall supply to the State Personnel Board all data necessary to monitor and evaluate the performance appraisal system,

including data regarding the percentage and distribution of merit increases. The board, pursuant to its powers under the Revised Statutes, Title 5, section 592, shall review the operation of the performance evaluation system and make such recommendations and render such advise to the Commissioner of Personnel as may be necessary to carry out the purposes of this Act.

The Commissioner of Personnel shall forward to the Joint Standing Committee on State Government the findings and recommendations of the State Personnel Board, annually, prior to the start of the legislative session.

Sec. 8. Number of necessary employees. The Governor and the State Budget Officer when next preparing budget proposals for the Legislature may at their discretion adjust the figures in parentheses, representing numbers of positions, to reflect the number of positions which in their opinion are necessary to the proper operation of each department, institution or agency.

Sec. 9. New or expanded programs. No department may establish new programs or expand existing programs beyond the scope of those programs already established, recognized and approved by the Legislature, until the program and the method of financing are submitted to the Bureau of the Budget for evaluation and recommendation to the Legislature and until funds are made available therefor by the Legislature.

Sec. 10. Federally-funded programs. It is the intent of the Legislature that in the event federal funds are not available as anticipated for programs in this Act, there is no obligation to provide state funds in excess of those listed in this Act. Positions entirely or partially funded by federal or other than state sources of funds shall be considered as limited period positions.

Sec. 11. Travel limitations. It is the intent of the Legislature that out-of-state travel be limited. Any state employee who travels out of state on state business, such as law enforcement, collecting, bidding, industrial development or loans, may continue to do so. The Legislature directs that department heads hold down cost of all travel where it is not absolutely needed. Any state employee who travels in state shall not be reimbursed for noon meals, unless the meal is part of an organized meeting or program or overnight travel.

Sec. 12. Equipment to be reviewed. The Commissioner of Finance and Administration, through the

State Purchasing Agent or such other agent as he may choose, shall conduct a thorough review of all types of equipment owned, leased or otherwise available to the several departments and agencies of the State, regardless of the source of supporting funds, combining their use, providing centralized facilities or eliminating existing equipment and facilities, as he believes to be in the most economical, most efficient and best interests of the State. The Commissioner of Finance and Administration may develop and institute such review and control mechanisms as are necessary to ensure that capital equipment purchases authorized by the Legislature are consistent with the intent for which funds were recommended and made available.

Sec. 13. Motor vehicle replacement policy. The State Purchasing Agent is directed to require that requisitions for replacement motor vehicles include the age and total mileage of the motor vehicle being replaced. For the purposes of this section, motor vehicles are defined as passenger cars, panel and pickup trucks, excluding those vehicles authorized and assigned for pursuit purposes. Under no circumstances are any state vehicles to be used primarily for commuting purposes. It is the intent of the Legislature that motor vehicles shall have been in service for at least 5 years or 75,000 miles before they are replaced. This policy shall also be adopted by the State Budget Officer when next preparing a budget document. Exceptions to the established replacement policy shall require the prior approval of the Commissioner of Finance and Administration. The Commissioner of Finance and Administration may also set appropriate standards with regard to motor vehicle type, size and equipment and direct that all motor vehicles be purchased in accordance with an established commodity calendar.

Sec. 14. Significant action recommended by the State Budget Officer. The Bureau of the Budget shall inform the Joint Standing Committee on Transportation, through the Legislative Finance Office, of significant action recommended by the bureau in the performance of the budget responsibilities assigned.

Sec. 15. State Cost Allocation Program. The State Cost Allocation Program shall annually identify the kind and cost of central services furnished to each state agency from General Fund appropriations. The non-General Fund portion of each agency shall be assessed for these services as determined by the State Cost Allocation Program procedures to the extent these payments are not expressly prohibited by state or federal law or by the terms of a gift or

donation made to the State from private sources. These payments shall be credited to the General Fund as undedicated revenue. The State Budget Officer may adjust this assessment to any individual account.

Sec. 16. Unified state budget. The Governor, when submitting the budget to the Legislature, shall submit the budget document and the General Fund and Highway Fund bills in a manner that will identify the gross amount of resources for each program. The gross unified budget bills and budget document shall encompass resources from all funds, including, but not limited to: General Fund, Highway Fund, Federal Fund, Federal Block Grant Fund and other special revenue funds. Separate gross unified budget bills shall be submitted for the General Fund and the Highway Fund.

Sec. 17. Line category amounts of General Fund and Highway Fund. The amounts included in the unified state budget by line category are the amounts included immediately under the appropriations' section and allocations' section of the individual pages in the budget document for the General Fund and the Highway Fund. These amounts, as adjusted by the Legislature, will be used when preparing work programs by fund for each fiscal year of the biennium.

Sec. 18. Multiple accounts certification. If any amounts identified to a fund in the source of funds section are to be distributed to more than one account within that fund, the department or agency head responsible for those funds shall certify to the State Budget Officer the amounts included in each account by line category and, additionally, shall certify that the sum of the accounts by fund, by line category, equals the approved totals of the program within the Act.

Sec. 19. Year-end closing. The State Controller may close the books as soon as practicable after the close of the fiscal years ending June 30, 1984, and June 30, 1985. Any bills presented after those dates may be paid from appropriations and allocations for the ensuing year on recommendation of the State Controller if within the amounts of approved allotments:

Sec. 20. Appropriation and allocation balances at year end. At the end of each fiscal year, all unencumbered allocation balances representing state moneys, except those that carry forward as provided by law, shall lapse to surplus as provided by the Revised Statutes, Title 23, section 1652. At the end of each fiscal year, all encumbered balances shall not be carried more than once, except in those accounts which carry forward from year to year by law.

Sec. 21. Allocation of funds. Other Special Revenue Funds, Other Highway Funds, Miscellaneous Funds and General Funds appearing in this Act are only included for the purpose of showing the total available to an account and shall not be considered allocated in this Act.

Sec. 22. Other appropriation and allocation measures. It is intended that the language in the preceding sections of this Act, except section 21, shall apply to All Other appropriation and allocation measures enacted by the Legislature.

	<u>1983-84</u>	<u>1984-85</u>
<u>BUSINESS REGULATION,</u>		
<u>DEPARTMENT OF</u>		
Claims Board		
Personal Services	\$ 74,457	\$ 75,099
All Other	<u>25,950</u>	<u>28,875</u>
Total Appropriation - Allocation	100,407	103,974
The allocation for Personal Services reflects a new rate for per diem established by this Act.		
SOURCE:		
Positions	(2)	(2)
Highway Fund	100,407	103,974
BUSINESS REGULATION,		
DEPARTMENT OF		
TOTAL	\$100,407	\$103,974
<u>FINANCE AND ADMINIS-</u>		
<u>TRATION, DEPARTMENT</u>		
<u>OF</u>		
State Police Headquarters Building Maintenance		
Personal Services	\$ 69,803	\$ 70,860
All Other	<u>55,150</u>	<u>60,890</u>
Total Appropriation - Allocation	124,953	131,750

	<u>1983-84</u>	<u>1984-85</u>
SOURCE:		
General Fund	31,238	32,938
Positions	(5)	(5)
Highway Fund	<u>93,715</u>	<u>98,812</u>
Total by Source	124,953	131,750
Transportation		
Building Maintenance		
Personal Services	243,279	247,642
All Other	<u>202,632</u>	<u>222,905</u>
Total Appropriation - Allocation	445,911	470,547
SOURCE:		
Positions	(15)	(15)
Highway Fund	<u>445,911</u>	<u>470,547</u>
FINANCE AND ADMINISTRATION, DEPARTMENT OF		
TOTAL	\$ 570,864	\$ 602,297
<u>PUBLIC SAFETY,</u> <u>DEPARTMENT OF</u>		
Motor Vehicle Inspection		
Personal Services	\$ 185,342	\$ 186,240
All Other	140,579	69,315
Capital Expenditures	<u>30,000</u>	<u>10,000</u>
Total Appropriation - Allocation	355,921	265,555
SOURCE:		
Positions	(7)	(7)
Highway Fund	<u>355,921</u>	<u>265,555</u>
Safety Program		
Personal Services	205,323	208,113
All Other	528,445	544,577
Capital Expenditures	<u>955</u>	<u></u>
Total Appropriation - Allocation	734,723	752,690

	<u>1983-84</u>	<u>1984-85</u>
SOURCE:		
General Fund	229,950	231,987
Federal Expenditure Fund	281,063	280,073
Positions (10)	(10)	(10)
Highway Fund	164,920	177,815
Other Highway Fund	<u>58,790</u>	<u>62,815</u>
Total by Source	734,723	752,690
Motor Carrier Safety		
Personal Services	370,010	376,178
All Other	69,186	72,038
Capital Expenditures	<u>14,600</u>	<u>3,800</u>
Total Appropriation - Allocation	453,796	452,016
SOURCE:		
Positions (20)	(20)	(20)
Other Highway Fund	453,796	452,016
State Police		
Personal Services	11,615,414	11,726,793
All Other	3,766,029	3,910,763
Capital Expenditures	<u>809,570</u>	<u>297,930</u>
Total Appropriation - Allocation	16,191,013	15,935,486
SOURCE:		
Positions (414)	(414)	(414)
General Fund	4,263,067	4,186,562
Federal Expenditure Fund	73,000	73,000
Positions (4)	(4)	(4)
Other Special Revenue Fund	90,721	94,421
Highway Fund	11,072,733	10,858,196
Other Highway Fund	<u>691,492</u>	<u>723,307</u>

	<u>1983-84</u>	<u>1984-85</u>
Total by Source	16,191,013	15,935,486
Provides Highway Fund share of 5 new positions and reclassifications which amount to \$110,560 in fiscal year 1984 and \$92,750 in fiscal year 1985. These positions shall not be established and funds shall not be expended unless matched by the appropriate General Fund share.		
Trip Permit Control		
Personal Services	185,532	185,861
All Other	29,173	29,656
Capital Expenditures	<u>22,200</u>	<u>25,700</u>
Total Appropriation - Allocation	236,905	241,217
SOURCE:		
Positions (6)	(6)	(6)
Highway Fund	236,905	241,217
PUBLIC SAFETY, DEPARTMENT OF		
TOTAL	\$ 17,972,358	\$ 17,646,964
<u>MAINE STATE RETIREMENT SYSTEM, BOARD OF TRUSTEES OF THE</u>		
Retirement System - Retirement Allowance Fund		
All Other	\$ 88,544,847	\$ 90,293,664

	<u>1983-84</u>	<u>1984-85</u>
SOURCE:		
General Fund	993,534	992,351
Highway Fund	451,313	451,313
Miscellaneous		
Funds	<u>87,100,000</u>	<u>88,850,000</u>
Total by		
Source	88,544,847	90,293,664
MAINE STATE RETIRE- MENT SYSTEM, BOARD OF TRUSTEES OF THE		
TOTAL	\$ 88,544,847	\$ 90,293,664

	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>
<u>SECRETARY OF</u> <u>STATE, DEPART-</u> <u>MENT OF</u>			
Motor Vehicles			
Personal			
Services	\$55,867	\$5,079,515	\$5,176,847
All Other	2,838	2,519,413	2,530,129
Capital			
Expenditures	<u> </u>	<u>128,465</u>	<u>138,760</u>
Total Approp-			
riation-			
Allocation	58,705	7,727,393	7,845,736
SOURCE:			
Federal			
Expenditure			
Fund		9,427	9,621
Positions		(302)	(302)
Highway Fund	58,705	6,014,966	6,133,115
Other High-			
way Fund	<u> </u>	<u>1,703,000</u>	<u>1,703,000</u>
Total by			
Source	58,705	7,727,393	7,845,736

Fuel Use Decal Program			
Personal			
Services		113,967	117,445
All Other		<u>101,316</u>	<u>101,515</u>
Total Approp-			
riation -			
Allocation		215,283	218,960

	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>
SOURCE:			
Positions		(8)	(8)
Highway Fund		215,283	218,960
SECRETARY OF STATE, DEPART- MENT OF			
TOTAL	\$58,705	\$7,942,676	\$8,064,696
<u>TRANSPORTATION,</u> <u>DEPARTMENT OF</u>			
Administration and Planning			
Personal			
Services		\$4,135,254	\$4,209,560
All Other		2,426,860	2,416,393
Capital			
Expenditures		<u>120,000</u>	<u>120,000</u>
Total Appro-			
propriation -			
Allocation		6,682,114	6,745,953
SOURCE:			
Federal			
Expenditure			
Fund		1,452,000	1,463,205
Positions		(230)	(230)
Highway Fund		5,200,114	5,252,748
Other High-			
way Fund		<u>30,000</u>	<u>30,000</u>
Total by			
Source		6,682,114	6,745,953
Bond Interest			
- Highway			
All Other		6,305,847	6,153,480
SOURCE:			
Highway Fund		6,305,847	6,153,480
Bond Retire-			
ment - Highway			
All Other		7,460,000	7,025,000
SOURCE:			
Highway Fund		7,460,000	7,025,000
Highway and			
Bridge			
Improvement			
Personal			
Services		14,958,531	14,958,531

	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>
All Other		2,060,000	2,060,000
Capital			
Expenditures		<u>54,581,469</u>	<u>56,581,469</u>
Total Approp-			
riation -			
Allocation		71,600,000	73,600,000
SOURCE:			
Federal			
Expenditure			
Fund		65,915,000	65,915,000
Positions		(594)	(594)
Highway Fund		4,000,000	6,000,000
Other High-			
way Fund		<u>1,685,000</u>	<u>1,685,000</u>
Total by			
Source		71,600,000	73,600,000
Highway			
Maintenance			
Personal			
Services		21,600,000	21,701,598
All Other		22,893,000	22,691,000
Capital			
Expenditures		<u>5,150,000</u>	<u>5,150,402</u>
Total Approp-			
riation -			
Allocation		49,643,000	49,543,000
SOURCE:			
Positions		(100)	(100)
Highway Fund		49,468,000	49,368,000
Other High-			
way Fund		<u>175,000</u>	<u>175,000</u>
Total by			
Source		\$49,643,000	\$49,543,000
Bridge Mainte-			
nance			
Personal			
Services		3,465,500	3,465,500
All Other		1,773,500	1,773,500
Capital			
Expenditures		<u>261,000</u>	<u>261,000</u>
Total Approp-			
riation -			
Allocation		5,500,000	5,500,000
SOURCE:			
Positions		(16)	(16)
Highway Fund		5,500,000	5,500,000

	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>
Traffic Services			
Personal Services		989,200	1,009,700
All Other Capital Expenditures		1,893,800	1,873,300
Total Appropriation - Allocation		<u>17,000</u>	<u>17,000</u>
SOURCE:			
Positions Highway Fund		(18)	(18)
		2,900,000	2,900,000
Island Town Refunds - Highway			
All Other		20,000	20,000
SOURCE:			
Highway Fund		20,000	20,000
Radio Operations - Highway			
Personal Services		111,161	115,731
All Other Capital Expenditures		58,839	57,269
Total Appropriation - Allocation		<u>80,000</u>	<u>47,000</u>
SOURCE:			
Positions Highway Fund		(6)	(6)
		250,000	220,000
	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>
State Aid Highway Construction			
Capital Expenditures	3,600,000	4,700,000	2,000,000
Total Appropriation - Allocation	3,600,000	4,700,000	2,000,000
SOURCE:			
Positions Highway		(35)	(35)

	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>
Fund	3,600,000	2,700,000	
Other			
Highway			
Fund		2,000,000	2,000,000
Total by			
Source	3,600,000	4,700,000	2,000,000
Highway-Local			
Road Assis-			
tance Program			
All Other		11,600,000	11,600,000
SOURCE:			
Highway			
Fund		11,600,000	11,600,000
Highway-Collector			
Road Program			
Personal			
Services		980,000	1,920,000
All Other		1,780,000	3,720,000
Capital			
Expenditures		<u>240,000</u>	<u>360,000</u>
Total			
Appropriation			
- Alloca-			
tion		3,000,000	6,000,000
SOURCE:			
Highway			
Fund		3,000,000	6,000,000
TRANSPORTATION,			
DEPARTMENT OF			
TOTAL	\$3,658,705	\$169,660,961	\$171,307,433
GRAND TOTAL	\$3,658,705	\$284,792,113	\$288,019,028
SOURCE:			
Highway			
Fund	3,658,705	117,556,035	119,058,732
Other			
Highway			
Fund		6,797,078	6,831,138
General			
Fund		5,517,789	5,443,838
Federal			
Expenditure			
Fund		67,730,490	67,740,899
Other Spe-			
cial Reve-			
nue Fund		90,721	94,421
Miscellaneous			

	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>
Funds		87,100,000	88,850,000
Total by			
Source	\$3,658,705	\$284,792,113	\$288,019,028

Sec. 23. Committee to study the equity of the minimum provisions of the Local Road Assistance Program. There is established a committee to study and, if appropriate, to recommend proposed legislation dealing with the issue of equity as it relates to the minimum reimbursement provisions of the Local Road Assistance Program as defined in Title 23, section 1803, subsection 2. The committee shall be composed of the Commissioner of Transportation as chairman, one Legislator appointed by the Speaker of the House of Representatives, one Legislator appointed by the President of the Senate and 3 members to be appointed by the Commissioner of Transportation acting upon recommendations of the Maine Municipal Association.

The committee shall report its findings and any recommendations for proposed legislation to the Joint Standing Committee on Transportation prior to February 1, 1984.

Sec. 24. 23 MRSA §152, 2nd ¶, as amended by PL 1975, c. 771, §236, is further amended to read:

The Governor shall set the rate of pay on a per diem basis, not to exceed \$100, which each member of the State Claims Board shall receive and they shall be remunerated for all expenses necessarily incurred in the performance of their official duties.

PART B

Sec. 1. 29 MRSA §1, sub-§3-F is enacted to read:

3-F. Farming and agriculture. "Farming and agriculture" means engaging in farming in all its branches and the cultivation and tillage of the soil as a livelihood to include dairying; the raising of livestock, fresh water fish, fur-bearing animals, or poultry; the production, cultivation, growing and harvesting of any fruit produce, floricultural or horticultural commodities or any practices on the farm as an incident to or in conjunction with these farming operations. For the purposes of this section, farming and agriculture shall not include forestry or the growing of timber or operating a farm for recreational activity.

Sec. 2. 29 MRSA §1, sub-§5-C is enacted to read:

5-C. Motor home. "Motor home" means a motor vehicle that:

A. Is originally designed, reconstructed or permanently altered to provide facilities for human habitation; or

B. Has a camper permanently attached to it.

Sec. 3. 29 MRSA §1, sub-§14 is amended to read:

14. Special mobile equipment. "Special mobile equipment" shall mean every self-propelled vehicle not designed or used primarily for the transportation of persons or property and incidentally but which are operated or moved over the highways, including road construction or maintenance machinery, ditch-digging apparatus, stone crushers, air compressors, power shovels, cranes, graders, rollers, trucks used only as snowplows and for carrying sand for ballast only, well drillers and wood-sawing equipment used for hire. This enumeration shall be deemed partial and shall not operate to exclude other such vehicles which are within the general terms of this section.

This equipment shall be divided into Class A equipment that makes frequent movement over the general highways and Class B equipment whose operation or movement over the general highways is restricted. Of this equipment, self-propelled well drillers and air compressors shall be considered as Class A. All other equipment shall be considered as Class B.

Sec. 4. 29 MRSA §244, 5th ¶ is amended to read:

Only one trailer or semitrailer shall be drawn by a motor vehicle; except that combinations of truck tractor, semitrailer and full trailer may be operated on the Interstate Highway System and those qualifying federal aid primary system highways designated by the Secretary of the United States Department of Transportation, pursuant to the United States Surface Transportation Assistance Act of 1982, Public Law 97-424, Section 411; provided that driveaway, towaway operations, as defined by the Public Utilities Commission, may include a combination of saddlemount vehicles not to exceed 3 units in contact with surface of the highway.

Sec. 5. 29 MRSA §244, as amended by PL 1981, c. 492, Pt. E, §§3 to 7, is further amended by adding after the 5th paragraph a new paragraph to read:

A semitrailer converted to a trailer by use of a converter dolly shall remain a semitrailer for all other purposes in this Title and such a combination

shall be considered as one vehicle while so connected.

Sec. 6. 29 MRSA §244, 6th ¶, sub-§2, as amended by PL 1979, c. 97, is further amended to read:

2: Combination tractor-trailer; exceptions. A combination of truck tractor and full trailer or truck tractor and semitrailer shall not exceed 60 feet in length, including all structural parts thereof, permanent or temporary, providing that the trailer or semitrailer shall not exceed 45 feet in length, except that:

B. ~~That the~~ The load on such vehicle combinations utilized exclusively for the transportation of tree length logs may extend beyond 60 feet by 8 1/2 feet, provided that not more than 25% of the length of such logs shall extend beyond the body of such vehicle combination;

C. A combination of truck tractor and full trailer or truck tractor semitrailer may be operated on the Interstate Highway System and those qualifying federal aid primary system highways designated pursuant to the United States Surface Transportation Assistance Act of 1982, Public Law 97-424, Section 411, with an overall length in excess of 60 feet, provided that the trailer or semitrailer shall not exceed 48 feet in length; or

D. A combination of truck tractor, semitrailer and full trailer may be operated on the interstate highway system and those qualifying federal aid primary system highways designated by the Secretary of the United States Department of Transportation, pursuant to the United States Surface Transportation Assistance Act of 1982, Public Law 97-424, Section 411, with an overall length in excess of 60 feet, provided that no semitrailer or trailer operating in such vehicle combination shall exceed 28.5 feet in length.

Sec. 7. 29 MRSA §244, 6th ¶, sub-§4 is enacted to read:

4. Rules. The Commissioner of Transportation shall promulgate rules, not inconsistent with the provisions of the United States Surface Transportation Assistance Act of 1982, Public Law 97-424, to ensure reasonable access to vehicles, as set forth in subsection 2, paragraphs C and D, between the Interstate Highway System and any other qualifying federal aid primary system highways, as designated by the Secretary of the United States Department of Trans-

portation, and terminals, facilities for food, fuel, repairs and rest and points of loading and unloading for household goods carriers.

Sec. 8. 29 MRSA §246, 4th ¶, as amended by PL 1973, c. 614, §2, is further amended to read:

The term "agricultural commodities" shall include logs, lumber and pulpwood cut on a farm or farms owned by the registrant. Farm motor trucks registered under this section may receive a short-term permit in accordance with this section by paying a percentage of the difference between the amount paid for farm motor truck registration and the annual fee for the desired tonnage in accordance with the permit table contained in this section.

Sec. 9. 29 MRSA §246, 5th ¶ is repealed and the following enacted in its place:

The Secretary of State shall issue registration plates so designed that a farm motor truck registered under this section may be distinguished from commercial vehicles otherwise registered under this section. Farm motor trucks shall be driven with that registration only if the vehicle is used primarily for the transportation of agricultural products produced on and meant to be used in connection with the operating of a farm or farms owned, operated or occupied by the registrant and shall not be used for the transportation of firewood, unless that transportation is incidental to other farm operations. Trucks used for the retail delivery of milk or used on a substantially daily delivery schedule on established routes are not included as "farm trucks." Any person fraudulently obtaining a farm truck license or using a truck with a license plate marked for any purposes other than those authorized by this section shall be fined not less than \$100 nor more than \$500.

Sec. 10. 29 MRSA §246, as amended by PL 1981, c. 492, Pt. A, §5, is further amended by adding at the end a new paragraph to read:

After September 30, 1984, no registration certificate may be issued for any heavy vehicle subject to the use tax imposed by the United States Internal Revenue Code of 1954, Section 4481, until the applicant has presented proof of payment, in such form as may be prescribed by the Secretary of the United States Treasury, of the use tax imposed by the United States Internal Revenue Code of 1954, Section 4481.

Sec. 11. 29 MRSA §1652, sub-§1, ¶A, as repealed and replaced by PL 1975, c. 237, §4, is amended to read:

A. No vehicle or combination of vehicles shall be operated, or caused to be operated, on or over any way or bridge when the gross weight, actual weight of vehicle and load, exceeds 80,000 pounds. No vehicles having 2 axles shall be so operated, or caused to be operated, when the gross weight exceeds 34,000 pounds; no vehicle or combination of vehicles having 3 axles shall be so operated, or caused to be operated, when the gross weight exceeds 54,000 pounds; no vehicle or combination of vehicles having 4 axles shall be so operated, or caused to be operated, when the gross weight exceeds 69,000 pounds; no vehicle or combination of vehicles having 5 or more axles shall be so operated, or caused to be operated, when the gross weight exceeds 80,000 pounds. Vehicles may be operated, or caused to be operated on the Interstate Highway System, as defined in the Federal Aid Highway Act of 1956, with a maximum gross weight permitted by this subsection, provided such gross weights do not exceed the following formula:

$$\begin{array}{c} \text{LN} \\ W=500 \text{ (----- +12N+36)} \\ \text{N-1} \end{array}$$

W=overall gross weight on any group of 2 or more consecutive axles to the nearest 500 pounds

L=overall distance in feet between the extreme of any group of 2 or more consecutive axles

N=number of axles in group under consideration

and in no case shall such gross weight limits exceed 80,000 pounds.

Sec. 12. 29 MRSA §1652, sub-§1, ¶E is enacted to read:

E. Notwithstanding paragraphs A and B, a combination vehicle consisting of a 3-axle truck tractor operating in combination with a tri-axle semitrailer may be operated, or caused to be operated, with a maximum gross weight of 90,000 pounds; provided that:

(1) The maximum gross weight permitted by this paragraph shall be reduced by 2,000 pounds for each foot the distance is less than 32 feet between the extreme axles, excluding the steering axle, measured to the nearest foot;

(2) Nothing contained in this paragraph

shall permit a gross weight on the Interstate Highway System, as defined in the Federal Aid Highway Act of 1956, in excess of those limits established for that system in this section;

(3) A general permit authorizing that operation has been obtained. The annual fee for the permit shall be \$105. The permit may be obtained upon payment of the required fee, from any branch office of the Secretary of State, Division of Motor Vehicles, or from any agent of the Secretary of State who has been appointed for that specific purpose. These agents appointed by the Secretary of State may charge any applicant for a permit \$1 over the required permit fee and may retain that dollar for performing this function; and

(4) The vehicle is already fully registered for 80,000 pounds.

Sec. 13. 29 MRSA §1652, sub-§2, ¶B, as amended by PL 1979, c. 174, is further amended to read:

B. No vehicle shall be operated, or caused to be operated, with a gross weight exceeding 22,000 pounds on a single axle unit, 38,000 pounds on a tandem axle unit or 48,000 pounds on a tri-axle unit, specifically excepting the Interstate Highway System as defined in the Federal Highway Act of 1956, where the gross weight on a single axle unit shall not exceed 20,000 pounds when the gross weight of the vehicle is in excess of 73,280 pounds, the gross weight on a tandem axle unit ~~limit~~ shall be not exceed 34,000 pounds and the gross weight on a tri-axle unit shall not exceed the gross weight as determined by the formula set out in subsection 1, paragraph A; and provided that:

(1) Nothing contained in section 1655 shall permit an axle or tandem axle weight on the Interstate Highway System as defined in the Federal Aid Highway Act of 1956 in excess of the limits established for such system in this section;

(2) No single axle of a tandem axle unit shall support more than 60% of the total weight supported by such tandem axle unit. It shall not be deemed a violation of this subparagraph if neither axle of a tandem axle unit exceeds the weight legally allowed on a single axle unit of that vehicle;

(3) No single axle of a tri-axle unit shall support more than 40% of the total weight supported by such tri-axle unit; and

(4) The gross weight of a vehicle shall not be increased by the addition of a trailing axle, so called, unless such axle supports at least 50% of the added weight permitted by the addition of such trailing axle.

Sec. 14. 29 MRSA §1654, 4th ¶, as repealed and replaced by PL 1975, c. 237, §5, is amended to read:

In addition to the penalties enumerated in this section, there shall be, for vehicles using the Interstate Highway System as defined in the Federal Aid Highway Act of 1956, a fine of \$20 and cost of court when the maximum weight permitted on an axle, tandem axle or the gross weight is in excess of those limits established, for said system, in section 1652 or the tri-axle limit established in section 1652 ~~or section 1655, whichever is applicable~~ by less than 2,000 pounds.

Sec. 15. 29 MRSA §1655, first ¶, as amended by PL 1981, c. 556, is further amended to read:

The operation on the highways of any vehicle loaded entirely with bark, sawdust, firewood, sawed lumber, dimension lumber, pulpwood, wood chips, logs, soils, unconsolidated rock materials including limestone, bolts, farm produce, road salt, manufacturer's concrete products, solid waste building materials and incinerator ash which absorb moisture during delivery originating and terminating within the State, or dump trucks, tractor dump trucks or transit-mix concrete trucks carrying highway construction materials; or any vehicle loaded with a majority of products requiring refrigeration, whether by ice or mechanical equipment, and on such vehicles when inspected by the Maine State Police, the number of the seal shall be recorded and the number of the new seal shall be recorded by the Maine State Police, the operation on the highways of any vehicle loaded with raw ore from mine or quarry to place of processing shall not be deemed to be in violation if the gross weight of such vehicle does not exceed 110% of the maximum gross weight for which such vehicle is then registered, nor 110% of the maximum gross weight permitted for such vehicle by section 1652, and provided that the maximum axle loads for these vehicles do not exceed 24,200 pounds for a single axle unit, 46,000 pounds for a tandem axle unit and 54,000 pounds for a tri-axle unit, except that 64,000 pounds shall be permitted on the tri-axle unit of a 4-axle motor vehicle hauling forest products until November 17

1983 March 1, 1984, or until the annual registration certificate for the 1984 registration year is obtained, whichever occurs first, on or after which time a special commodity permit must be obtained. When any of the tolerances in this section are exceeded, the difference between the actual weights and the respective limits established in section 1652 shall be used as the basis for determining the percentage of overload on which the penalty in section 1654 shall be assessed, except, that in the case of a single, tandem or tri-axle unit, there shall be no violation until the axle unit tolerances are exceeded by 1,000 pounds or more, unless the excess is intentional.

Sec. 16. 29 MRSA §1655, as amended by PL 1981, c. 556, is further amended by adding after the first paragraph a new paragraph to read:

Notwithstanding the first paragraph, the tandem axle unit limit for 5 or more axle combination vehicles shall not exceed 44,000 pounds and a 6-axle combination vehicle, as defined in section 1652, subsection 1, paragraph E, may be operated, or caused to be operated, with a maximum gross weight of 100,000 pounds, provided that the maximum gross weight permitted on a tandem axle unit shall be 44,000 pounds and the maximum gross weight permitted on a tri-axle unit shall be 54,000 pounds, and provided that the distance between the extreme axles, excluding the steering axle, is at least 32 feet.

Sec. 17. 29 MRSA §1655, as amended by PL 1981, c. 556, is further amended by adding at the end the following:

Starting March 1, 1984, or when the annual registration certificate for the 1984 registration year is obtained, whichever occurs first, the tolerances provided in this section shall only apply to those vehicles for which a special commodity permit has been issued and only when actively engaged in the transportation of those commodities. Commodity permits shall be valid only when issued to a vehicle which is currently registered for the maximum legal weight allowed that vehicle under section 1652 or is fully registered in its home jurisdiction.

A condition of issuance of commodity permits shall be the observance of posted limits of all bridges and highways.

Commodity permits may be obtained upon payment of the required fee, from any branch office of the Motor Vehicle Division or from any agent of the Secretary of State who has been appointed for that specific

purpose. These agents appointed by the Secretary of State may charge any applicant for a commodity permit \$1 over and above the required permit fee and may retain the dollar as his compensation for performing this function. A permit may be issued for a period of 12 months or less, provided that no permit may extend beyond the expiration of the annual registration or short-term registration permit. The appointment of these agents shall be limited to either municipal tax collectors or town or city managers. The fee shall be based upon the vehicle type and period of validity.

<u>Vehicle Type</u>	<u>Per Year</u>	<u>Per Calendar Month or portion thereof</u>
2-axle vehicle	\$ 96	\$ 8
3-axle single unit truck	\$180	\$15
4-axle single unit truck	\$240	\$20
3-axle combination vehicle	\$120	\$10
4-axle combination vehicle	\$168	\$14
5 or more axle combination vehicle	\$216	\$18
6-axle combination vehicle-		-
3 axle truck tractor with tri-axle semitrailer	\$216	\$18

The permit fee for a single unit truck which operates a portion of the time as a combination vehicle and a portion of the time as a single unit truck shall be whichever fee is greater.

A special form of the permit is required for the 4-axle single unit truck when hauling forest products only and operating with a 64,000 pound tri-axle unit tolerance. Its fees shall be \$360 for one year or \$30 for one month. This special form of the permit shall entitle the holder of the permit to take advantage of all the tolerances provided by this section.

In addition to the required permit fee there shall be an additional charge of \$2 for each permit issued to cover the cost of processing the permit.

The Secretary of State may issue a special commodity trip permit for not to exceed 5 days for a fee of \$10. The trip permit shall accompany the vehicle at all times as a condition of issuance.

A certificate identifying the vehicle to which the permit is issued shall be carried in or placed on the vehicle and shall be produced on demand by a law enforcement officer.

Sec. 18. 29 MRSA §1656, first ¶, as repealed and replaced by PL 1975, c. 237, §7, is repealed and the following enacted in its place:

Except as provided in section 1655, no person may operate, or cause to be operated, any vehicle with a gross weight that is more than 2 1/2% or 500 pounds, whichever is the greater, above the gross weight specified in the registration certificate for these vehicles, provided that no vehicle or combination of vehicles may be operated on the highway with a gross weight that exceeds those limits established by this Title.

Sec. 19. 29 MRSA §1701, as amended by PL 1977, c. 136, §§1 and 2, is further amended to read:

§1701. Height and width restrictions

No vehicle which, with or without load, is wider than 102 inches over all ~~shall~~ may be operated upon any way or bridge; ~~specifically excepting the Interstate Highway System as defined in the Federal Aid Highway Act of 1956, vehicles operating on said Interstate System shall not exceed 96 inches in width; except that vehicles hauling firewood, pulpwood, logs or bolts may be operated on said Interstate System if the width of the load does not exceed 102 inches and any bus having a width of 102 inches or less may be operated on any lane of 12 feet or more in width on said Interstate System.~~ In those cases in which firewood, pulpwood or bolts are piled in tiers from the front to rear of the body of a vehicle, a strip of wood or metal 3 inches thick shall extend along the sides of the platform, from front to rear, securely fastened to the platform of the vehicle in order that the load shall pitch to the center of ~~said~~ that vehicle, except that ~~such~~ those vehicles may substitute for this 3-inch strip, 2 chains, wire rope, steel cable binders or web straps, or any combination thereof. ~~Such~~ These chains, wire ropes, steel cables or web straps shall meet the specifications set forth in section 1751 and shall be held firmly in place and properly spaced to secure the load. Each vehicle so loaded shall carry a solid-boarded tailboard or 5 stakes evenly spaced of sufficient strength to maintain the weight of the load, and ~~such~~ the load at no place along its length shall be higher than ~~such~~ the tailboard or stakes. No vehicle any structural part of which, permanent or temporary, is more than 13 feet 6 inches in height, measured vertically from a plane and level surface of ground or pavement ~~shall~~ may be operated upon any way or bridge. The load on any vehicle may extend 6 inches above the maximum permissible structural height of ~~such~~ the vehicle. No vehicle ~~shall~~ may be operated over any section of a way or bridge which does not afford adequate structural overhead clearance. No portion of any vehicle or load, except the reflecting mirror required by this Title, ~~shall~~ may

project beyond the side of such vehicle to make a total width greater than ~~herein~~ specified in this section. This section shall not apply to snow plows and equipment used exclusively for the removal of snow from public ways or to construction equipment the uses of which are confined to the limits of highway and bridge construction projects. This section shall not be construed as limiting the width of a load of loose hay, pea vines or cornstalks.

Sec. 20. Extended cost allocation evaluation. The Commissioner of Transportation shall extend and revise the present findings of the highway cost allocation evaluation in accordance with such improved methodology and data as may be available. He shall report his findings to the First Regular Session of the 112th Legislature, together with such revisions in fees as may be appropriate to improve equity. Specifically, the study shall further examine the justification of weight-distance legislation and the number and form of registration schedules that are appropriate.

Sec. 21. Report required. The Commissioner of Transportation shall report to the First Regular Session of the 112th Legislature such activities and progress as may have occurred in the formation of registration, operating authority and fuel use compacts with other states and provinces.

Sec. 22. Legislation required. The Commissioner of Transportation shall prepare such legislation as may be necessary to improve the clarity and administration of existing statutes relating to registration, operation, payment of fuel taxation and related matters for the Second Regular Session of the 111th Legislature.

Sec. 23. Legislation required for truck weights. The Commissioner of Transportation shall prepare legislation to adjust the gross weights, axle weights and axle spacings of trucks and truck combinations for action by the Second Regular Session of the 111th Legislature. Adjustments shall be included that preserve highway safety, reduce or control bridge and pavement deterioration and offer opportunity for increased truck productivity by prudent increases in gross vehicle weights. All adjustments should be based upon a careful review of actual Maine structures, as well as established engineering principles. Input and assistance of representative interest groups shall be solicited in the review of data and preparation of legislation. A report of findings shall accompany the legislation.

PART C

Sec. 1. 29 MRSA §242, sub-§1, ¶A, as amended by PL 1979, c. 439, §8, is further amended to read:

A. Used for the conveyance of passengers, \$20. Vehicles of the station wagon type which are used interchangeably for the conveyance of passengers or property shall pay the above fee. Such vehicles shall be designated as "convertibles". Motor vehicles, used for the conveyance of passengers, which are operated exclusively on islands having no roads maintained or supported by the State shall be registered for a fee of \$2.

For the purposes of registration only, a pickup truck may be registered as provided herein for automobiles provided that at no time shall the gross weight of a pickup truck so registered exceed 6,000 pounds when used as a motor truck or truck tractor. The owner of such a pickup truck desiring a gross weight in excess of 6,000 pounds shall register the same as provided in section 246.

The registration fee for an electrically powered passenger vehicle with a gross vehicle weight of 6,000 pounds or less shall be \$10 greater than the registration fee for a similar vehicle powered by an internal combustion engine.

Sec. 2. 29 MRSA §244, 7th ¶, as amended by PL 1981, c. 492, Pt. E, §7, is further amended to read:

Special mobile equipment, Class B, which is permanently mounted on a traction unit or motor chassis, shall be registered and a fee of \$15 shall be paid for such registration in lieu of all other registration fees. Registration under this paragraph shall not include any vehicle which may be used for the conveyance of property except hand tools or parts which are used in connection with the operation of such equipment, except that road construction or maintenance machinery coming under the definition of special mobile equipment may be used for the transportation of earth on that portion of the highway actually under construction. Such special mobile equipment may be operated unloaded over the highway between construction projects and to or from the place where such vehicles are customarily kept, if a permit for such movement is first obtained in accordance with section 1703.

Sec. 3. 29 MRSA §244, as amended by PL 1981, c. 492, Pt. E, §§3 to 7, is further amended by adding after the 8th paragraph 2 new paragraphs to read:

Special mobile equipment, Class A, which is permanently mounted on a traction unit or motor vehicle chassis, shall be operated under an annual permit. The fee for such permits for any such equipment, the gross weight of which is 54,000 pounds or less, shall be in accordance with the registration fee schedule established by section 246 for farm motor trucks. For any such equipment, the gross weight of which is in excess of 54,000 pounds, the fee shall be in accordance with the following schedule:

From 54,001 pounds gross weight to 60,000 pounds gross weight \$380

From 60,001 pounds gross weight to 65,000 pounds gross weight \$410

From 65,001 pounds gross weight to 70,000 pounds gross weight \$440

From 70,001 pounds gross weight to 75,000 pounds gross weight \$470

From 75,001 pounds gross weight to 80,000 pounds gross weight \$500

The movement over the highways of any special mobile equipment, the weight of which is in excess of the gross or axle weight limits set forth in section 1652, shall be subject to section 1703, and permits to move the equipment shall be obtained accordingly.

Sec. 4. 29 MRSA §246, first ¶, as repealed and replaced by PL 1979, c. 439, §11, is amended to read:

With each application for registration of a motor ~~truck~~ trucks, tractors and truck tractors shall be paid an annual registration fee graduated as follows when equipped with pneumatic tires:

From 0 pounds gross weight to 6,000 pounds gross weight \$ 20

From 6,001 pounds gross weight to 9,000 pounds gross weight \$ 25 \$ 26

From 9,001 pounds gross weight to 11,000 pounds gross weight \$ 40 \$ 43

From 11,001 pounds gross weight to 14,000 pounds gross weight \$ 70 \$ 76

From 14,001 pounds gross weight to 16,000 pounds gross weight \$ 92 \$100

From 16,001 pounds gross weight to 18,000 pounds gross weight	\$115 <u>\$125</u>
From 18,001 pounds gross weight to 20,000 pounds gross weight	\$144 <u>\$156</u>
From 20,001 pounds gross weight to 23,000 pounds gross weight	\$173 <u>\$183</u>
From 23,001 pounds gross weight to 26,000 pounds gross weight	\$201 <u>\$215</u>
From 26,001 pounds gross weight to 29,000 pounds gross weight	\$246 <u>\$265</u>
From 29,001 pounds gross weight to 32,000 pounds gross weight	\$277 <u>\$301</u>
From 32,001 pounds gross weight to 35,000 pounds gross weight	\$308 <u>\$336</u>
From 35,001 pounds gross weight to 38,000 pounds gross weight	\$338 <u>\$372</u>
From 38,001 pounds gross weight to 42,000 pounds gross weight	\$370 <u>\$419</u>
From 42,001 pounds gross weight to 46,000 pounds gross weight	\$400 <u>\$467</u>
From 46,001 pounds gross weight to 50,000 pounds gross weight	\$431 <u>\$514</u>
From 50,001 pounds gross weight to 55,000 pounds gross weight	\$471 <u>\$573</u>
From 55,001 pounds gross weight to 60,000 pounds gross weight	\$523 <u>\$633</u>
From 60,001 pounds gross weight to 65,000 pounds gross weight	\$570 <u>\$692</u>
From 65,001 pounds gross weight to 70,550 pounds gross weight	\$627 <u>\$758</u>
From 70,551 pounds gross weight to 73,280 pounds gross weight	\$690 <u>\$790</u>
<u>From 73,281 pounds gross weight to 74,280 pounds gross weight</u>	<u>\$802</u>
<u>From 74,281 pounds gross weight to 75,280 pounds gross weight</u>	<u>\$814</u>
<u>From 75,281 pounds gross weight to 76,280 pounds gross weight</u>	<u>\$826</u>

From 76,281 pounds gross weight to 77,280 pounds gross weight \$838

From 77,281 pounds gross weight to 78,280 pounds gross weight \$850

From 78,281 pounds gross weight to 79,280 pounds gross weight \$861

From 79,281 pounds gross weight to 80,000 pounds gross weight \$870

Sec. 5. 29 MRSA §246, 2nd ¶, as repealed and replaced by PL 1979, c. 439, §11, is repealed and the following enacted in its place:

For such owners of commercial vehicles, which are registered for a gross weight of 23,001 pounds or more, that attest their vehicle is and shall only be operated in the power unit semitrailer configuration a credit of \$40 shall be allowed for the original annual registration.

Sec. 6. 29 MRSA §246, 3rd ¶, as amended by PL 1979, c. 247, is amended to read:

The annual fee for registration of farm motor trucks, having 2 or 3 axles other than so-called dolly axles falling under section 1652, subsection 4, paragraph A, subparagraph (6), when such trucks are used primarily for transportation of agricultural commodities, supplies or equipment to be used in connection with the operation of a farm or farms owned, operated or occupied by the registrant, shall be as follows:

From 0 pounds gross weight to 6,000 pounds gross weight ~~\$ 15~~ \$ 16

From 6,001 pounds gross weight to 9,000 pounds gross weight ~~\$ 18~~ \$ 19

From 9,001 pounds gross weight to 11,000 pounds gross weight ~~\$ 21~~ \$ 22

From 11,001 pounds gross weight to 14,000 pounds gross weight ~~\$ 32~~ \$ 34

From 14,001 pounds gross weight to 16,000 pounds gross weight ~~\$43~~ \$ 45

From 16,001 pounds gross weight to 18,000 pounds gross weight ~~\$ 64~~ \$ 67

From 18,001 pounds gross weight to 20,000 pounds gross weight ~~\$ 75~~ \$ 79

From 20,001 pounds gross weight to 23,000 pounds
gross weight ~~\$ 90~~ \$ 96

From 23,001 pounds gross weight to 26,000 pounds
gross weight ~~\$105~~ \$114

From 26,001 pounds gross weight to 29,000 pounds
gross weight ~~\$125~~ \$139

From 29,001 pounds gross weight to 32,000 pounds
gross weight ~~\$140~~ \$159

From 32,001 pounds gross weight to 35,000 pounds
gross weight ~~\$200~~ \$235

From 35,001 pounds gross weight to 38,000 pounds
gross weight ~~\$220~~ \$258

From 38,001 pounds gross weight to 42,000 pounds
gross weight ~~\$240~~ \$281

From 42,001 pounds gross weight to 46,000 pounds
gross weight ~~\$260~~ \$304

From 46,001 pounds gross weight to 50,000 pounds
gross weight ~~\$280~~ \$327

From 50,001 pounds gross weight to 54,000 pounds
gross weight ~~\$300~~ \$350

Sec. 7. 29 MRSA §246, as amended by PL 1981, c. 492, Pt. A, §5, is further amended by adding at the end 2 new paragraphs to read:

The annual fee for registration of motor homes shall be in accordance with the fee schedule established by this section for farm motor trucks.

The Secretary of State may select and issue a special distinguishing letter, mark or design for number plates issued to registrants of motor homes.

Sec. 8. 29 MRSA §246-A, sub-§3, as enacted by PL 1981, c. 689, §1, is amended to read:

3. Form of application. Application shall be made upon a form and in a manner prescribed by the Secretary of State and shall set forth such information as the Secretary of State may require. The application shall be accompanied by a fee of ~~\$10~~ \$15 for each vehicle listed in the application.

Sec. 9. 29 MRSA §2243, sub-§2, as repealed and replaced by PL 1979, c. 210, is amended to read:

2. Formal agreements. The Secretary of State,

after determining that like privileges are granted by a state or province, shall enter into a written agreement with that state or province setting forth the conditions under which residents of that jurisdiction engaged in interstate commerce operations in and through this State shall be exempt from the registration and licensing laws of this State.

Notwithstanding any other provisions of the law, the Secretary of State with the advice and assistance of the Commissioner of Finance and Administration and the Commissioner of the Transportation, may levy and enforce like or similar taxes or fees against similar vehicles registered in jurisdictions that levy and enforce taxes or fees other than fuel taxes, fuel tax license fees and public utility fees against vehicles registered in the State.

Sec. 10. 36 MRSA §2903, as amended by PL 1981, c. 702, Pt. V, §2, is further amended to read:

§2903. Tax levied; rebates

An excise tax is levied and imposed at the rate of 9¢ 14¢ per gallon upon internal combustion engine fuel sold or used within this State, including such sales when made to the State or any political subdivision thereof, for any purpose whatsoever, excepting such internal combustion engine fuel sold or used in such form and under such circumstances as shall preclude the collection of this tax by reason of the laws of the United States, or sold wholly for exportation from the State, or brought into the State in the ordinary standardized equipment fuel tank attached to and forming a part of a motor vehicle and used in the operation of such vehicle within the State, except that no tax may be levied upon internal combustion engine fuel as defined in section 2902 bought or used by any person, association of persons, firm or corporation for the purpose of propelling jet or turbojet engine aircraft, or sold wholly for exportation from the State, or brought into the State in the fuel tanks of an aircraft. On the same fuel only one tax shall be paid to the State, for which tax the distributor first receiving the fuel in the State shall be primarily liable to the State, except when such fuel has been sold and delivered to a licensed exporter wholly for exportation from the State, or to another distributor in the State, in which case the purchasing distributor shall be primarily liable to the State for the tax.

Sec. 11. 36 MRSA §2903-A, as amended by PL 1973, c. 513, §22, is further amended to read:

§2903-A. Finding of fact

The Legislature makes a finding of fact that the percentage relationship of "gasoline tax" paid by that segment of the nonhighway gasoline user, the motorboat user, is not less than 1.25% of the total "gasoline tax" revenue, but certainly is more than the 1.25% referred to. Based on this legislative "finding of fact" there is set aside 1.25% of the total excise tax on internal combustion engine fuel sold or used within the State, but not including internal combustion engine fuel sold for use in the propulsion of aircraft, not to exceed \$555,000 annually. From this 1.25% allocation shall be deducted the refunds paid out under section 2908 to purchasers and users of internal combustion engine fuel for commercial motorboats; 20% of the balance of 1.25% this allocation after paying out such refunds shall be paid to the Treasurer of State to be made available to the Commissioner of Marine Resources for the purpose of conducting research, development and propagation activities by the department, and it is the responsibility of the Commissioner of Marine Resources to select activities and projects that will be most beneficial to the commercial fisheries of the State as well as the development of sports fisheries activities in the State; the remaining 80% of the balance of 1.25% this allocation after paying out such refunds shall be credited to the Boating Facilities Fund, established under Title 38, section 322, within the Maine State Bureau of Parks and Recreation. The State Tax Assessor shall certify to the State Controller, on or before the 15th day of each month, the amounts to be credited under the previous sentence, as of the close of the State Controller's records for the previous month. When refunds paid to purchasers and users of internal combustion engine fuel for commercial motorboats in any month exceed 1.25% of gasoline tax revenues for that month, such excess shall be carried forward in computing amounts to be credited to the Department of Marine Resources and to the Boating Facilities Fund under this section for the succeeding month or months.

Sec. 12. 36 MRSA §2905, as amended by PL 1971, c. 529, §2, is further amended to read:

§2905. Distributor or importer; rate of collection

Each distributor or importer paying or becoming liable to pay the tax imposed by this chapter shall be entitled to charge and collect 9¢ at the rate per gallon set forth in section 2903 only as a part of the selling price of the internal combustion engine fuels subject to the tax.

Sec. 13. 36 MRSA §2906, first ¶, as amended by PL 1981, c. 364, §33, is further amended to read:

Every distributor, importer, or exporter, holding a valid certificate as such, shall on or before the last day of each month render a report to the State Tax Assessor stating the number of gallons of internal combustion engine fuel received, sold and used in the State by him during the preceding calendar month, on forms to be furnished by the State Tax Assessor. Such reports shall contain such further information pertinent thereto as the State Tax Assessor shall prescribe and the State Tax Assessor may make such other reasonable rules and regulations regarding the administration and enforcement of the Gasoline Tax Act as he may deem necessary or expedient, copies of which shall be sent to such certificate holders. He or his duly authorized agent shall have access during reasonable business hours to the books, invoices and vouchers of such certificate holders which may show the fuel handled by the certificate holder. At the time of the filing of the report, each distributor and importer shall pay to the State Tax Assessor a tax of 9¢ at the rate set forth in section 2903 upon each gallon so reported as sold, distributed or used. An allowance of not more than 1% from the amount of fuel received by the distributor, plus 1% on all transfers in vessels, tank cars or full tank truck loads by a distributor in the regular course of his business from one of his places of business to another within the State, may be allowed by the Tax Assessor to cover the loss through shrinkage, evaporation or handling sustained by the distributor. The total allowance for such losses shall not exceed 2% of the receipts by such distributor and no further deduction shall be allowed unless the State Tax Assessor is satisfied on definite proof submitted to him that a further deduction should be allowed by him for a loss sustained through fire, accident or some unavoidable calamity.

Sec. 14. 36 MRSA §2908, as amended by PL 1979, c. 549, is further amended to read:

§2908. Refund of tax less 1¢ per gallon in certain cases; time limit

Any person, association of persons, firm or corporation who shall buy and use any internal combustion engine fuel as defined in this chapter for the purpose of operating or propelling commercial motor boats, tractors used for agricultural purposes not operating on public ways, or vehicles owned or operated by railroad companies while operating on rails or tracks, or in stationary engines, or in the mechanical or industrial arts, or for any other com-

mercial use except in nonrailroad motor vehicles operated or intended to be operated upon any of the public highways of this State, or turnpikes operated and maintained by the Maine Turnpike Authority, or except as provided in section 2910, in the operation of aircraft, and who shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by this chapter, either directly by the collection of the tax by the vendor from the consumer, or indirectly by adding the amount of that tax to the price of that fuel and paid by that consumer, shall be reimbursed and repaid ~~to the extent of 8/9 of~~ the amount of the tax paid by him less 1¢ per gallon upon presenting to the State Tax Assessor a sworn statement accompanied by the original invoices or other evidence as the State Tax Assessor may require showing those purchases, which statement shall show the total amount of the fuel so purchased and used by that consumer other than in nonrailroad motor vehicles operated or intended to be operated upon any of the public highways of the State and in the operation of aircraft. Applications for refunds shall be filed with the State Tax Assessor within 15 months from the date of purchase.

Sec. 15. 36 MRSA §2910, as amended by PL 1971, c. 529, §6, is further amended to read:

§2910. Refund of tax less 4¢ per gallon to users of aircraft

Any person, association of persons, firm or corporation who shall buy and use any internal combustion engine fuel as defined in section 2902, for the purpose of propelling piston engine aircraft and who shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by this chapter, either directly by the collection of such tax by the vendor from such consumer, or indirectly by adding the amount of such tax to the price of such fuel and paid by such consumer, shall be reimbursed and repaid ~~to the extent of 5/9 of~~ the amount of such tax paid by him less 4¢ per gallon upon presenting to the State Tax Assessor a statement accompanied by the original invoices showing such purchases. Applications for refunds must be filed with the State Tax Assessor within 12 months from the date of purchase.

Sec. 16. 36 MRSA §2965 is amended to read:

§2965. Reports

Every motor carrier, subject to the tax imposed by this chapter, shall on or before the last day of April, July, October and January of each year make to

the State Tax Assessor such reports of its operations, including the amount of motor fuel used within and without this State and the total number of miles traveled within and without this State and the make and type of vehicle used, during the quarter ending the last day of the preceding month as the State Tax Assessor may require and such other reports from time to time as the State Tax Assessor may deem necessary. Motor carriers using only motor fuel purchased within the State during any quarterly period may, subject to the approval of the State Tax Assessor, in lieu of filing the quarterly report required by this section, file a signed statement certifying that no motor fuel used in its operations was purchased without the State during the quarter. Motor carriers operating exclusively within the State and using only motor fuel purchased within the State, upon which the State has received the motor fuel tax, may be exempted at the discretion of the State Tax Assessor from filing reports under this chapter. Motor carriers operating vehicles exclusively within this State and using only motor fuel purchased within this State, upon which the State has received the motor fuel tax, may be exempted, at the discretion of the State Tax Assessor, from filing reports under this chapter. Any motor carrier requesting exemption from filing reports shall file an affidavit as prescribed by the State Tax Assessor. The State Tax Assessor and his authorized agents and representatives shall have the right at any reasonable time to inspect the books and records of any motor carrier subject to the tax imposed by this chapter.

Sec. 17. 36 MRSA §3025, as amended by PL 1971, c. 529, §7, is further amended to read:

§3025. Levy of tax; exemptions; credit to Highway Fund

An excise tax is imposed on all users of fuel upon the use of such fuel by any person within this State, only when such fuel is used in an internal combustion engine for the generation of power to propel motor vehicles of any kind or character on the public highways or turnpikes operated and maintained by the Maine Turnpike Authority, at the rate of 9¢ per gallon prescribed in section 2903, to be computed in the manner set forth in this chapter. No tax is imposed upon the use of any fuel if the Constitution of the United States or of this State precludes such tax. All taxes collected under this section shall be credited to the General Highway Fund.

Sec. 18. 36 MRSA §3035, 3rd ¶, as amended by PL 1981, c. 698, §184, is further amended to read:

At the time of the filing of the report each use fuel dealer shall pay to the State Tax Assessor a tax of 9¢ at the rate provided for in section 3025 upon each gallon so reported as sold or used.

Sec. 19. 36 MRSA §3035, last ¶, as amended by PL 1971, c. 529, §8, is further amended to read:

Each dealer paying or becoming liable to pay the tax imposed by this section shall be entitled to charge and collect 9¢ the amount of tax per gallon set forth in section 3025 only as a part of the selling price of the fuels subject to the tax.

Sec. 20. Termination date. Unless extended by the First Regular Session of the 112th Legislature, section 11 of this Part is repealed on July 1, 1985, and the law governing these provisions in effect immediately prior to the enactment of this Act shall prevail unless comparable legislation is enacted.

PART D

Sec. 1. 36 MRSA §2908, as amended by PL 1979, c. 549, is further amended to read:

§2908. Refund of tax less 1¢ per gallon in certain cases; time limit

Any person, association of persons, firm or ~~operation~~ corporation who shall buy and use any internal combustion engine fuel as defined in this chapter for the purpose of operating or propelling commercial motor boats, tractors used for agricultural purposes not operating on public ways, or for registered vehicles operating off the highways of this State, or vehicles owned or operated by railroad companies while operating on rails or tracks, or in stationary engines, or in the mechanical or industrial arts, or for any other commercial use except in nonrailroad motor vehicles operated or intended to be operated upon any of the public highways of this State, or turnpikes operated and maintained by the Maine Turnpike Authority, or except as provided in section 2910, in the operation of aircraft, and who shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by this chapter, either directly by the collection of the tax by the vendor from the consumer, or indirectly by adding the amount of that tax to the price of that fuel and paid by that consumer, shall be reimbursed and repaid ~~to the extent of 8/9 of~~ less 1¢ per gallon upon presenting to the State Tax Assessor a sworn statement accompanied by the original invoices or other evidence as the State Tax Assessor may require show-

ing those purchases, which statement shall show the total amount of the fuel so purchased and used by that consumer other than in nonrailroad motor vehicles operated or intended to be operated upon any of the public highways of the State and in the operation of aircraft. Applications for refunds shall be filed with the State Tax Assessor within 15 months from the date of purchase.

A monthly refund application on a form prescribed by the State Tax Assessor may be filed at the close of any month to claim refunds for the excise tax on internal combustion engine fuel, as defined in this chapter, bought and used in registered vehicles operating off the highways of this State. That application shall be processed and approved for payment promptly. Interest shall be paid at the same rate as is computed under section 186 calculated from the date of receipt of the monthly claim for all proper claims not paid within 30 days of receipt. The applicant shall file quarterly substantiating information in the same manner as prescribed in section 3209.

All fuel qualifying for a refund under this section is subject to the use tax levy in accordance with chapter 215.

Sec. 2. 36 MRSA §2913, as amended by PL 1977, c. 696, §281, is repealed and the following enacted in its place:

§2913. Failure to file statement; false statement

Any person who refuses or neglects to make any statement, report, payment or return required by this chapter, or who knowingly makes, aids or assists any other person in making a false statement in a return or report to the State Tax Assessor, or in connection with an application for refund of any tax, or who knowingly collects, attempts to collect or causes to be paid to him or to any other person, either directly or indirectly, any refund of that tax without being entitled to the same, or is in violation of the affidavit as prescribed for registered sellers in section 3205, is guilty of a Class E crime.

Sec. 3. 36 MRSA §§2961-A and 2961-B are enacted to read:

§2961-A. Application for license; contents; licensing of motor carriers

It is unlawful for any motor carrier to use or consume any motor fuel within this State, unless that

motor carrier is the holder of an uncanceled license issued by the State Tax Assessor. To procure the license, every motor carrier shall file with the State Tax Assessor an application in such form as the the State Tax Assessor may prescribe, setting forth the name and address of the motor carrier.

In the event that any application for a license to use motor fuel as a motor carrier in this State is filed by any person whose license has at any time been canceled for cause by the State Tax Assessor, or in case the State Tax Assessor is of the opinion that the application is not filed in good faith or that the application is filed by some person as a subterfuge for the real person in interest whose license or registration has been canceled for cause by the State Tax Assessor, then and in any of such events the State Tax Assessor, after a hearing of which the applicant has been given 5 days' notice in writing and the applicant has the right to appear in person or by counsel and present testimony, has the right and authority to refuse to issue to the person a license certificate in this State.

The application in proper form having been accepted for filing and the other conditions and requirements of this section having been complied with, the State Tax Assessor shall issue to the motor carrier a license certificate and that license shall remain in full force and effect until canceled, as provided in this chapter.

The license certificate so issued by the State Tax Assessor shall not be assignable and shall be valid only for the motor carrier in whose name issued and shall be displayed conspicuously by the motor carrier.

Any person violating this section commits a Class E crime.

§2961-B. Discontinuance as a licensed motor carrier

Whenever a motor carrier ceases to engage in business as a motor carrier within this State, it shall be the duty of the motor carrier to notify the State Tax Assessor in writing within 15 days after discontinuance. All taxes, penalties and interest under this chapter, not yet due and payable under this chapter shall, together with any and all interest accruing or penalties imposed under this chapter, notwithstanding any provisions thereof, become due and payable concurrently with the discontinuance. It is the duty of the motor carrier to make a report and pay all such taxes, interest and penalties and to surrender to the State Tax Assessor the license cer-

tificate issued to the motor carrier by the State Tax Assessor.

Any person violating this section commits a Class E crime.

Sec. 4. 36 MRSA §2966, as amended by PL 1979, c. 378, §24, is further amended to read:

§2966. Collection of tax

If any motor carrier fails to pay on demand a tax assessed under section 141, subsection 2, paragraph C, the State Tax Assessor may commence a ~~civil~~ criminal action in the name of the State for the recovery of the tax and may recommend to the Public Utilities Commission that the certificate or permit of that motor carrier be suspended or revoked.

Sec. 5. 36 MRSA c. 455, as amended, is repealed.

Sec. 6. 36 MRSA c. 459 is enacted to read:

CHAPTER 459

SPECIAL FUEL TAX ACT

§3201. Short title

This chapter shall be known as the "Special Fuel Tax Act" and the tax imposed in this chapter shall be known as the "special fuel tax."

§3202. Definitions

1. Distillates. "Distillates" means all combustible gases and liquids used in an internal combustion engine, except the fuel subject to the tax imposed by chapter 451 and low-energy fuel.

2. Duly licensed user. "Duly licensed user" means any user holding an unrevoked license issued by this State.

3. Low-energy fuel. "Low-energy fuel" means, for the purpose of this section, any fuel used to propel vehicles powered by internal combustion engines that has 90% or less of the energy potential of an equivalent volume of gasoline. Energy potential will be determined by the number of British Thermal Units in a standard volume. Low-energy fuels include, but are not limited to, liquefied natural gas, liquefied petroleum gas, propane, methane, butane, other light petroleum gasses, alcohol fuels and other fuels that meet the criteria in this subsection.

4. Motor vehicles. "Motor vehicles" means all vehicles, engines, machines or mechanical contrivances which are propelled by internal combustion engines or motors.

5. Person. "Person" means every natural person, singular or plural, including partnerships, firms, associations, corporations, joint stock companies, receivers or trustees wherever resident or located, and the State or any subdivision.

6. Special fuel. "Special fuel" means distillates and low-energy fuel.

7. Supplier. "Supplier" means any person importing into the State, exporting from the State or producing, refining, manufacturing or compounding within the State or purchasing within the State, principally for resale to others in bulk, special fuel.

8. Use. "Use" means, in addition to its original meaning, the receipt of special fuel by any person into a motor vehicle or into a receptacle from which special fuel is supplied by that person to his own or other motor vehicles.

9. User. "User" means any person who is the registered owner of a motor vehicle who uses and consumes special fuel within this State in an internal combustion engine for the generation of power to propel vehicles of any kind or character, except in noncommercial vehicles having a fuel tank capacity of 30 gallons or less which are owned by nonresidents of this State and are not required to be registered in this State, and except in noncommercial vehicles having a fuel tank capacity of 30 gallons or less owned by residents of this State who purchase only special fuel upon which the tax imposed by section 3203 has been paid by the user.

§3203. Tax levied

An excise tax is levied and imposed upon all suppliers of special fuel sold or used in this State on each gallon of distillates at the rate prescribed in section 2903 and on each gallon of low-energy fuel at the rate prescribed in section 2903, less 1¢, except sales of special fuel made to the State or any political subdivision thereof; such special fuel sold or used in such form and under such circumstances as shall preclude the collection of this tax by reasons of the laws of the United States; sold only for exportation from this State; brought into the State in a noncommercial vehicle having a standard fuel tank capacity of 30 gallons or less owned by a non-

resident; delivered into a tank used solely for heating purposes, sold for resale to a licensed supplier; and sold to a person for the generation of power for resale or manufacturing. Where special fuel is delivered by a supplier on a consignment basis to a consumer or to a retail outlet, whether the retail outlet is wholly owned by the supplier or not, it shall be considered to have been "sold" within the meaning of the Special Fuel Tax Act. All taxes collected under this section shall be credited to the Highway Fund.

§3204. Licenses; supplier

Every supplier of special fuel in the State, other than those who qualify under section 3205, shall file an application for certificate with the State Tax Assessor on forms prescribed and furnished by him, which shall contain the name under which the supplier is transacting business within the State, the place or places of business, location of distributing stations, agencies of the supplier, the names and addresses of the several persons constituting the firm or partnership, and, if a corporation, its corporate name and the names and addresses of its principal officers and agents within the State. No such supplier may sell or distribute any special fuel until the certificate is furnished by the State Tax Assessor and displayed as required by this section. One copy of each such certificate, certified by the State Tax Assessor, shall be displayed in each place of business of the supplier. The State Tax Assessor, having reasonable cause to believe that the supplier has ceased to do business or that he has violated this chapter or the rules made thereunder or failed to appear in court for any violation of this chapter, may on reasonable notice to the supplier suspend the supplier's certificate until satisfied to the contrary. In such case, the supplier shall not act as a supplier until his certificate is restored by the State Tax Assessor, either of his own initiative or at the request of the supplier, and upon the State Tax Assessor being satisfied that cause for suspension no longer exists, or upon order of court. In case of that suspension, all certificates shall at once be surrendered to the State Tax Assessor upon his request. This revocation shall be reviewable in accordance with section 151.

§3205. Registered supplier

Every supplier of special fuel solely making sales of special fuel, not subject to the special fuel tax in accordance to section 3203, shall file an affidavit to that effect with the State Tax Assessor on forms prescribed and supplied to him. A copy of

the affidavit shall be displayed in each place of business of that supplier.

§3206. Licenses; users

It shall be unlawful for any user to use or consume any special fuel within this State, unless that user is the holder of an uncanceled license issued by the State Tax Assessor. To produce that license, every user shall file with the State Tax Assessor an application in such form as the State Tax Assessor may prescribe, setting forth the name and address of the user. Any unlicensed user who purchases a fuel use identification decal, as required by Title 29, section 246-A, will be registered by the State Tax Assessor and subject to this chapter and chapter 461.

In the event that any application for a license to use special fuel as a user in this State shall be filed by any person whose license shall at any time theretofore have been canceled for cause by the State Tax Assessor, or in the case the State Tax Assessor shall be of the opinion that the application is not filed in good faith or that the application is filed by some person as a subterfuge for the real person in interest whose license or registration shall theretofore have been canceled for cause by the State Tax Assessor or in the case where the taxpayer failed to appear in court for any violation of this chapter, then and in any of those events the State Tax Assessor, after a hearing of which the applicant shall have been given 5 days' notice in writing and in which the applicant shall have the right to appear in person or by counsel and present testimony, shall have the right and authority to refuse to issue to the person a license certificate in this State.

The application in proper form having been accepted for filing, and the other conditions and requirements of this section having been complied with, the State Tax Assessor shall issue to that user a license certificate and the license shall remain in full force and effect until canceled as provided in this chapter.

The license certificate so issued by the State Tax Assessor shall not be assignable and shall be valid only for the user in whose name issued.

§3207. Collection of tax

Every supplier paying or becoming liable to pay the tax imposed by this chapter shall charge and collect the tax at the applicable rate.

Every licensed user shall remit tax on all spe-

cial fuels purchased and not used for heating, industrial use or for off-highway use, when the special fuel has not been subjected to the special fuel tax.

§3208. Credit; users

Every user subject to the tax imposed by section 3203 shall be entitled to a credit on the tax equivalent to the existing rate of taxation per gallon on all fuels purchased by that user from a supplier licensed in accordance with section 3204 upon which fuel the tax is imposed by section 3203 has been paid by that user. Evidence of the payment of that tax, in such form as may be required by or is satisfactory to the State Tax Assessor, shall be furnished by each user claiming the credit allowed. When the amount of the credit to which any user is entitled for any quarter exceeds the amount of the tax for which that user is liable for the same quarter, the excess may, under rules of the State Tax Assessor, be allowed as a credit on the tax for which that user would be otherwise liable for another quarter or quarters, or upon application within 3 months from the end of any quarter, duly verified and presented in accordance with regulations promulgated by the State Tax Assessor and supported by such evidence as may be satisfactory to the State Tax Assessor, such excess may be refunded if it shall appear that the applicant has paid to another state or province under a lawful requirement of such jurisdiction a tax similar in effect to the tax levied in section 3203, on the use or consumption of the same fuel without the State, to the extent of the payment in such other jurisdiction, but in no case to exceed the rate per gallon of the then current Maine state fuel tax. Upon receipt of the application, the State Tax Assessor, if satisfied after investigation that a refund is justified, shall so certify to the State Controller and it shall be paid out of the Highway Fund. This credit shall lapse at the end of the last quarter of the year following that in which the credit arose.

For those accounts in good standing, a monthly refund application, on a form prescribed by the State Tax Assessor may be filed at the close of any month to claim credits described in this section. That application shall be processed and approved for payment promptly. Interest shall be paid at the same rate as is computed under section 186, calculated from the date of receipt of the monthly claim for all proper claims not paid within 30 days of receipt of the claim. Nothing in this paragraph may be construed to relieve the applicant from filing quarterly substantiating information as prescribed by this section.

§3209. Rules; reports; assessment of taxes

Every licensed supplier shall file on or before the last day of each month a report with the State Tax Assessor stating the gallons of special fuel received, taxable gallons sold, exempt gallons sold, taxable gallons used and exempt gallons used in this State by him during the preceding calendar month, on forms to be furnished by the State Tax Assessor. The report shall contain any further information pertinent thereto as the State Tax Assessor shall prescribe. The State Tax Assessor may make such other rules regarding the enforcement of the special fuel tax as he may deem necessary. At the time of filing his report, each supplier shall pay to the State Tax Assessor a tax as prescribed in sections 2903 and 3203 upon each gallon reported as a taxable sale or as taxable gallons used.

For the purpose of determining the amount of tax imposed, each user shall, not later than the last day of each April, July, October and January, file with the State Tax Assessor, on forms prescribed by the State Tax Assessor, a report which shall include the total gallonage of fuels used within this State during the quarter ending the last day of the preceding month. The report shall contain any further information pertinent thereto as the State Tax Assessor shall prescribe.

At the time of filing his report, each user shall pay to the State Tax Assessor a tax as prescribed in sections 2903 and 3203 upon each gallon reported as a taxable use or as taxable gallons used, which has not been subjected to the special fuel tax.

Any user of special fuel operating exclusively within this State using only special fuel purchased within this State, upon which the State has received the special fuel tax, may be exempted, at the discretion of the State Tax Assessor, from filing reports under this chapter. Any user of special fuel requesting exemption from filing reports shall file an affidavit as prescribed by the State Tax Assessor.

§3210. Application of tax in special cases

Whoever shall receive any special fuel in such form and under such circumstances as shall preclude the collection of this tax by the supplier by reason of the laws of the United States, and shall thereafter sell or use any special fuel in a manner and under circumstances as may subject the sale or use to the taxing power of this State, shall be considered as a supplier and shall make the same reports, pay the same taxes and be subject to all other provisions

of this chapter relating to suppliers of special fuel. No person may be considered as a supplier with respect to special fuel brought into the State in the ordinary standardized equipment fuel tank attached to and forming a part of a motor vehicle and used in the operation of a vehicle within the State.

§3211. Cancellation of licenses, registrations

If a supplier or user shall at any time file a false report of the data or information required by this chapter, or shall fail, refuse or neglect to file the report required by this chapter, or to pay the full amount of the tax as required by this chapter or is in violation of the affidavit as prescribed in section 3205, the State Tax Assessor may forthwith cancel the license or registration of the supplier or user and notify that supplier or user in writing of the cancellation by registered mail to the last known address of that supplier or user appearing on the file of the State Tax Assessor.

Upon receipt of a written request from any supplier or user licensed or registered under this chapter to cancel the license or registration to that supplier or user, the State Tax Assessor shall have the power to cancel that license or registration effective 30 days from the date of the written request, but no such license or registration may be canceled upon the request of any supplier or user until and unless the supplier or user shall, prior to the date of that cancellation, have paid to this State all excise taxes payable under the laws of this State, together with any and all penalties, interest and fines accruing under any of the provisions of this chapter, and until and unless the supplier or user shall have surrendered to the State Tax Assessor the license or registration certificate theretofore issued to that supplier or user. If, upon investigation, the State Tax Assessor shall ascertain and find that any person to whom a license has been issued under this chapter is no longer engaged in the sale or use of special fuel and has not been so engaged for a period of 6 months, the State Tax Assessor shall have power to cancel that license by giving that person 30 days' notice of the cancellation mailed to the last known address of that person, in which event the license certificate theretofore issued to that person shall be surrendered to the State Tax Assessor.

§3212. Discontinuance as licensed user and supplier

Whenever a supplier or user ceases to engage in business as a supplier or user of fuel within this State, it shall be the duty of that supplier or user

to notify the State Tax Assessor in writing within 15 days after discontinuance. All taxes, penalties and interest under this chapter, not yet due and payable under this chapter, shall, together with any and all interest accruing or penalties imposed under this chapter, notwithstanding any provisions thereof, become due and payable concurrently with that discontinuance. It shall be the duty of the supplier or user to make a report and pay all such taxes, interest and penalties and to surrender to the State Tax Assessor the license certificate theretofore issued to that user by the State Tax Assessor.

Any person violating any of the provisions of this section commits a Class E crime.

§3213. Refunds of taxes erroneously or illegally collected

In the event it shall appear to the State Tax Assessor that any taxes or penalties imposed by this chapter have been erroneously or illegally collected from any user, the State Tax Assessor shall certify the amount thereof to the State Controller, who shall thereupon draw his warrant for that certified amount on the Treasurer of State to that user. The refund shall be paid by the Treasurer of State to that user forthwith from the Highway Fund.

No refunds may be made under this section unless a written claim therefor setting forth the circumstances by reason of which the refund shall be allowed, which claim shall be in such form as the State Tax Assessor shall prescribe and shall be filed with the State Tax Assessor within 3 years from the date of the payment of the taxes erroneously or illegally collected.

§3214. Credit for tax paid on worthless accounts

The tax paid on sales made on credit and reported by a supplier pursuant to section 3209 found to be worthless and actually charged off may be credited upon the tax due to a subsequent report, but if any such accounts are thereafter collected by the supplier, 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.

§3215. Refund of taxes for certain common carriers

Any person, firm or corporation engaged in furnishing common carrier passenger service under a certificate issued by the Public Utilities Commission shall be reimbursed and repaid to the extent of the

entire amount of that tax paid by him upon that proportion of the combustible gases and liquids used in an internal combustion engine used in locally encouraged vehicles operated by him, which his tax-exempt passenger fare revenue derived from that service bears to his total passenger fare revenue. "Tax-exempt passenger fare revenue" means revenue attributable to fares which were exempt from the federal tax upon transportation of persons imposed by the United States Internal Revenue Code, Section 4261, by reasons of the United States Internal Revenue Code, Section 4262 or 4263. "Total passenger fare revenue" means all revenue attributable to the claimant's passenger operations, whether or not pursuant to the certificate issued by the Public Utilities Commission. The refund provided for in this section shall be made only if the claimant's tax-exempt passenger fare revenue is at least 60% of the claimant's total passenger fare revenue derived during the calendar quarter for which that refund is claimed. "Locally encouraged vehicles" means buses upon which no excise tax is collected, under section 1483, subsection 13.

The claimant shall present his claim to the State Tax Assessor in such form and with such information as the State Tax Assessor may prescribe accompanied by original invoices showing those purchases. Applications for refunds must be filed with the State Tax Assessor within 9 months from the date of purchase.

§3216. Failure to file statement, false statement

Any person who shall refuse or neglect to make any statement, report, payment or return required by this chapter, or who shall knowingly make, or shall aid or assist any other person in making a false statement in a return or report to the State Tax Assessor, or in connection with an application for refund of any tax, or who shall knowingly collect or attempt to collect, or cause to be paid to him or to any other person, either directly or indirectly, any refund of that tax without being entitled to the tax, or is in violation of the affidavit as prescribed for registered sellers in section 3205, shall be guilty of a Class E crime.

§3217. Additional violations

Any user, or any agent or employee of any user, who shall consume any fuel in a registered motor vehicle within the State, when that user is not the holder of an uncanceled license as required by this chapter, or when that user has failed to file any report or pay tax, penalty or interest as required by this chapter and chapter 7, commits a Class E crime. Each day or part thereof during which any person

shall consume any fuel in a registered motor vehicle within the State, when that user is not the holder of an uncanceled license as required by this chapter, or when that user has failed to file any report or pay tax, interest or penalty as required by this chapter and chapter 7, shall constitute a separate violation within the meaning of this section. The state police officer assigned to the Bureau of Taxation pursuant to section 2972 shall also assist in the enforcement of this chapter.

§3218. Refund of tax in certain cases, time limit

Any person, association of persons, firm or corporation who shall buy and use an internal combustion engine fuel, as defined in this chapter, for the purpose of operating or propelling motor boats, tractors used for agricultural purposes not operating on public ways, or in such vehicles as run only on rails or tracks, in stationary engines, in the mechanical or industrial arts, for registered vehicles operating off the highways of this State, or for any other commercial use except in registered motor vehicles operated on the highways of this State, and who shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by this chapter, either directly by the collection of the tax by the vendor from the consumer, or indirectly by adding the amount of that tax to the price of that fuel and paid by that consumer, shall be reimbursed and repaid, less 1¢, upon presenting to the State Tax Assessor a sworn statement accompanied by the original invoices or other evidence as the State Tax Assessor may require showing those purchases, which statement shall show the total amount of the fuel so purchased and used by that consumer other than in registered motor vehicles operated on the highways of this State, and in the operation of aircraft. Applications for refunds shall be filed with the State Tax Assessor within 15 months from the date of purchase.

A monthly refund application on a form prescribed by the State Tax Assessor may be filed at the close of any month to claim refunds for the excise tax on internal combustion engine fuel, as defined in this chapter, bought and used in registered operating off the highways of this State. That application shall be processed and approved for payment promptly. Interest shall be paid at the same rate as is computed under section 186 calculated from the date of receipt of the monthly claim for all proper claims not paid within 30 days of receipt. Nothing in this paragraph may be construed to relieve the applicant from filing quarterly substantiating information as prescribed in section 3209.

All 'fuel qualifying for a refund under this section is subject to use tax levy in accordance with chapter 215.

§3219. Purpose

The tax imposed by this chapter is levied for the purpose of providing revenue to be used by this State to defray in whole or in part the cost of constructing, widening, reconstructing, maintaining, resurfacing and repairing the public highways of this State and the cost and expense incurred in the administration and enforcement of this chapter, and for no other purpose whatsoever.

Sec. 7. 36 MRSA c. 461 is enacted to read:

CHAPTER 461

TRUST FUNDS

§3231. Taxes held in trust for the State Tax Assessor

All taxes collected by any supplier from purchasers pursuant to chapter 459 and all taxes collected by any supplier from purchasers under chapter 459 and any tax collected by a distributor or importer pursuant to chapter 451 which have not been properly returned or credited to the purchasers from whom they were collected, shall constitute a special fund in trust for the State Tax Assessor. The liability for the taxes shall be enforceable by assessment and collection in the manner prescribed in chapters 7, 451 and 459, against:

1. Supplier, distributor and importer. The supplier, distributor and importer; and

2. Officer, director, member, agent or employee of any supplier, distributor or importer. Any officer, director, member, agent or employee of any supplier, distributor or importer who, in that capacity, is responsible for the control or management of the funds or finances of that supplier, distributor or importer or is responsible for the payment of the supplier, distributor or importer taxes.

§3232. Notice to segregate trust funds

Whenever the State Tax Assessor finds that the payment of the trust funds established under section 3231 will be jeopardized by delay, neglect or misappropriation or whenever any supplier, distributor or importer fails to make payment of taxes or file

reports as required by chapters 451 and 459, the State Tax Assessor may give notice to the supplier, distributor or importer that the trust funds shall be segregated from and shall not be commingled with any other funds or assets of the supplier, distributor or importer. Within 5 days after the mailing of that notice, all taxes which thereafter become collectible or are collected shall be deposited daily in a bank approved by the State Tax Assessor, in a separate account, in trust for, and payable to the State Tax Assessor and kept in that account until paid to him. The notice shall remain in effect until a notice of cancellation is given by the State Tax Assessor.

§3233. Revocation of registration

Upon the expiration of the 5-day period designated in section 3232, if any supplier, distributor or importer fails to make the deposits required or, after making the deposits, withdraws any portion thereof, the State Tax Assessor may revoke any registration certificate which has been issued to the supplier, distributor or importer. The revocation shall be reviewable in accordance with section 151.

§3234. Misappropriation of trust funds

1. Supplier, distributor or importer. A supplier, distributor or importer is guilty of misappropriation of trust funds, if:

A. He willfully appropriates or converts the tax collected to his own use or to any use other than the payment of tax; and

B. The amount of tax required to be collected or paid on the due date prescribed in chapters 451 and 459.

2. Supplier, distributor or importer; definition. For the purposes of this section, the term supplier, distributor or importer includes, in addition to the persons described in section 3202, subsection 5, any officer, director, member, agent or employee of any supplier, distributor or importer who, in that capacity, is responsible for the control or management of the funds or finances of that supplier, distributor or importer or responsible for either the collection or payment of that supplier, distributor or importer's taxes.

3. Misappropriation; Class D crime. Misappropriation of trust funds is a Class D crime.

§3235. Tax a debt; recovery; preference

The taxes, interest and penalties imposed by chapters 7, 451 and 459, from the time the same shall be due, shall be personal debt of the supplier, distributor, importer, motor carrier or user to the State, recoverable in any court of competent jurisdiction in a civil action in the name of the State, and shall have preference in any distribution of the assets of the taxpayer, whether in bankruptcy, insolvency or otherwise. The proceeds of any judgment obtained shall be paid to the State Tax Assessor.

§3236. Warrant; request for

If any amount required to be paid to the State, under chapter 451, 453 or 459, is not paid when due, and no further review of the assessment is available under section 151, the State Tax Assessor may, within 3 years after administrative and judicial review has been exhausted, notify the person who according to the records of the State Tax Assessor is liable, specifying the amount required to be paid and interest and penalty due, and demanding payment within 12 days after the sending of that notice. The notice shall be given, as required by section 111, subsection 2, and shall warn the person that if he does not make payment as demanded, the State Tax Assessor may proceed to have the amount due collected by warrant as provided or may certify the amount due to the Attorney General for collection and, in addition, in the case of an amount due in respect to any vehicle, that if he does not make payment as demanded, suspension of the registration certificate and plates issued for that vehicle may result.

If the person does not make the payment as demanded within the 12-day period, or the extension thereof as the State Tax Assessor may allow, the State Tax Assessor may file in the office of the clerk of the Superior Court of Kennebec County, or any county, a certificate addressed to the clerk specifying the amount required to be paid, interest and penalty due, the name and address of the person liable as it appears on the records of the State Tax Assessor, the facts whereby the amount has become final as to law and fact, the notice given, and requesting that a warrant be issued against the person in the amount required to be paid, together with interest and penalty as set forth in the certificate, and with costs.

If the State Tax Assessor thinks there are just grounds to fear that the person may abscond within the 12-day period, he shall not be required to give notice to the person and may, without further notice,

file in the office of the clerk of the Superior Court a certificate addressed to the clerk requesting the immediate issuance of a warrant.

§3237. Issuance

The clerk of the Superior Court, immediately upon the filing of the certificate, shall issue a warrant in favor of the State against the person in the amount to be paid together with interest and penalty as set forth in the certificate, and with costs.

The clerk of the Superior Court shall file the certificate in a looseleaf book entitled "Warrants for Special Fuel Tax." These records are not to become a part of the extended record of that court.

§3238. Lien of tax

If any amount required to be paid to the State, under chapter 7, 451, 453 or 459, is not paid when due, the State Tax Assessor may file in the office of the registry of deeds of the county where that property is located, with respect to real property or fixtures and in the office in which a security or financing statement or notice with respect to personal property would be filed, a notice of lien specifying the amount of tax, interest, penalty and costs due, the name and last known address of the person liable for the amount and the fact that the State Tax Assessor has complied with all the provisions of chapter 7, 451, 453 or 459 in the assessment of the tax. From the time of filing, the amount set forth in the certificate constitutes a lien upon all property of the person liable in the county then owned by him or thereafter acquired by him in the period before the expiration of the lien. In the case of any prior mortgage on any real or personal property so written as to secure a present debt and also future advances by the mortgage to the mortgagor, the lien provided in this section, when notice of it has been filed in the proper office, shall be subject to the prior mortgage, unless the State Tax Assessor also notifies the mortgagee of the recording of the lien in writing, in which case any indebtedness thereafter created from the mortgagor to the mortgagee shall be junior to the lien provided in this section. The lien provided in this section has the same force, effect and priority as a judgment lien and shall continue for 5 years from the date of filing unless sooner released or otherwise discharged. The lien may, within the 5-year period or within 5 years from the date of the last extension of the lien in the manner provided in this section, be extended by filing for record in the appropriate office a notice of extension of lien and from the

time of that filing, the lien shall be extended for 5 years unless sooner released or otherwise discharged.

§3239. Form and effect

The warrant shall have the force and effect of an execution issued upon a judgment in a civil action for taxes and may be directed to the sheriffs of the respective counties, their deputies or to any agent of the State Tax Assessor authorized pursuant to section 112, subsection 6, to collect any tax imposed under this Title.

In the execution of the warrant and the collection of the taxes or in supplementary disclosure proceedings in Title 14, chapter 502, an agent of the State Tax Assessor shall have the powers of a sheriff and shall be entitled to collect from the debtor the same fees and charges permitted to a sheriff. All fees and charges collected by the agent of the State Tax Assessor shall be promptly remitted to the State.

The warrants may be in substantially the following form.

" _____, ss. - To the sheriffs
 (Name of County)

of our respective counties or either of their deputies, or any agent of the State Tax Assessor authorized to collect taxes imposed under the Special Fuel Tax Act;

"Whereas, the State Tax Assessor has certified, that, pursuant to the terms of the Revised Statutes, Title 36, section 151, the amount of certain special fuel taxes assessed against _____ of _____, with interest and penalty, has become final because of exhaustion of administrative and judicial review, to wit:

<u>Special Fuel Tax</u>	<u>\$.....</u>
<u>Penalty</u>	<u>.....</u>
<u>Interest</u>	<u>.....</u>
<u>Total</u>	<u>\$.....</u>

and \$ _____ costs of this proceeding
and the same is unpaid \$ _____;

"We command you, therefore, that of the money, goods and chattels of the debtor, in your precinct,

or the value thereof in money, you cause to be paid and satisfied unto the State the total and costs, and cents more for this warrant, together with your fees.

"Hereof fail not, and make due return of this warrant, with your doings thereon, unto my office within one year from this date.

Clerk of Courts, County of _____

Date _____ "

Warrants shall be returnable within one year. New warrants may be issued on any such certificate within 2 years from the return day of the last preceding warrant for sums remaining unsatisfied.

Warrants shall be served by the sheriff of any county or by any of his deputies or by any agent of the State Tax Assessor authorized to collect taxes imposed under the special fuel tax law in the county where the person may be found.

§3240. Priority of tax

Whenever any person liable for any tax levied is insolvent, whenever any such person makes a voluntary assignment of his assets, whenever the estate of a deceased person liable in the hands of the executors, administrators or heirs is insufficient to pay all the debts due from the deceased or whenever estate and effects of an absconding, concealed or absent person liable are levied upon by process of law, the tax, together with interest attaching thereto, shall be first settled. This section shall not be construed to give the State a preference over any recorded lien which attached prior to the date when the tax became due.

§3241. Enforcement of lien

The lien provided for by section 3238 may be enforced at any time after the tax liability with respect to which the lien arose becomes collectible under section 3236 by a civil action brought by the Attorney General in the name of the State in the Superior Court of the county in which the property is located to subject any property, of whatever nature, of the person liable, or in which he has any right, title or interest, to the payment of that tax or liability. The court shall, after the parties have been duly notified of the action, proceed to adjudicate

all matters involved therein and finally determine the merits of all claims to and liens upon the property and, in all cases where a claim or interest of the State therein is established, may decree a sale of that property, by the proper officer of the court, and a distribution of the proceeds of that sale according to the findings of the court. If the property is sold to satisfy a lien held by the State, the State may bid at the sale such sum, not exceeding the amount of the lien with expenses of sale, as the State Tax Assessor directs.

§3242. Injunctions

The State Tax Assessor may, by filing a complaint, apply for the revocation of registration, and injunction from doing business, of any person required to register by this Part or any rule promulgated pursuant thereto, who has omitted to register within 15 days after the State Tax Assessor has made demand, as provided by section 111, subsection 2; or has omitted to file with the State Tax Assessor any overdue report within 15 days after the State Tax Assessor has made demand therefor as provided by section 111, subsection 2; or has knowingly filed a false report; or has omitted to pay any tax required by him by this Part when the tax is shown to be due on a report filed by the taxpayer or admitted to be due by the taxpayer, or has been determined to be due and that determination has become final under this Part. The existence of other civil or criminal remedies shall be no defense to this proceeding.

The complaint shall be deemed adequate as to form if it sets forth the name and the address of the defendant as stated in his last return filed with the State Tax Assessor, or if no return was filed, the address, if any, known to the State Tax Assessor; the breach of the law or ruling or rule committed by the defendant; and the State Tax Assessor's prayer for relief. The paragraphs of the complaint shall be numbered. The complaint need not be verified.

The complaint may be presented to the Superior Court in any county where the defendant has a regular place of business, or, if he has no regular place, then in Kennebec County. The court shall forthwith fix a time and place for hearing and cause notice thereof to be given the defendant. The defendant shall serve upon the State Tax Assessor a copy of his answer to the complaint at least 3 days before the day of hearing. The answer shall be paragraphed and numbered to conform with the numbering of the paragraphs in the complaint so far as may be. Any allegation of fact in the complaint which is not denied shall be taken as true.

Jurisdiction is granted to the Superior Court to hear and determine these matters, and to enter and change such orders and decrees from time to time as the nature of the case may require and, if necessary, to appoint a receiver. From any final decree of the Superior Court, an appeal lies to the Law Court. The appeal shall be heard by the Law Court in the same manner as in other actions.

Sec. 8. Appropriation. The following funds are appropriated from the General Fund to carry out the purposes of this Act.

	<u>1983-84</u>	<u>1984-85</u>
<u>FINANCE AND ADMINISTRATION,</u>		
<u>DEPARTMENT OF</u>		
Positions	(6)	(6)
Personal Services	\$65,000	\$85,000
All Other	35,000	35,000
Capital Expenditures	9,000	5,000
	<hr/>	<hr/>
Total	\$109,000	\$125,000

Pursuant to Title 36, section 3219, the Department of Transportation will reimburse the General Fund for the cost incurred in the administration of chapter 459.

Sec. 9. Termination date. Unless extended by the First Regular Session of the 112th Legislature, this part shall become null and void on July 1, 1985 and the law governing Use Fuel Tax in effect immediately prior to the enactment of this Act shall prevail unless comparable legislation is enacted.

PART E

Sec. 1. 36 MRSA §2910-A is enacted to read:

§2910-A. Refund to political subdivisions

Any political subdivision of the State which buys and uses any internal combustion engine fuel as defined in section 2902, on or after July 1, 1983, and which has paid a tax levied as provided by this chapter either directly by the collection of the tax by the vendor from the consumer, or indirectly by adding the amount of the tax to the price of the fuel and paid by the consumer, shall be reimbursed in the amount of the tax paid upon presenting to the State Tax Assessor a statement accompanied by the original invoices showing purchases. Applications for refunds shall be filed with the State Tax Assessor within 12

months from the date of purchase.

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved; except that Part C, Sections 1 to 8 shall take effect on January 1, 1984; Part D shall take effect on October 1, 1983; and Part E shall take effect on July 1, 1983.

Effective April 1, 1983, unless otherwise indicated.

CHAPTER 95

H.P. 130 - L.D. 138

AN ACT Relating to Motor Fuel Taxes.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, this bill freezes the amount of sales tax paid on certain fuel by political subdivisions at the January 1, 1983, rate; and

Whereas, it is vitally necessary that this legislation be enacted as an emergency to avoid the extra tax on fuel; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

36 MRSA §2903, as amended by PL 1981, c. 702, Pt. V, §2, is further amended to read:

§2903. Tax levied; rebates

An excise tax is levied and imposed at the rate of 9¢ per gallon upon internal combustion engine fuel sold or used within this State, including such sales when made to the State or any political subdivision thereof, for any purpose whatsoever, excepting such internal combustion engine fuel sold or used in such form and under such circumstances as shall preclude the collection of this tax by reason of the laws of