

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 453-End

AND AT THE

FIRST SPECIAL SESSION
September 6, 1983 to September 7, 1983
Chapters 583-588

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

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
FIRST REGULAR SESSION

CONTINUED

and

FIRST SPECIAL SESSION

of the

ONE HUNDRED AND ELEVENTH LEGISLATURE

1983

ing voting stock of the corporation by which he is employed and that this waiver was not a prerequisite condition to employment.

Any person may revoke or rescind his waiver upon 30 days' written notice to the commission and his employer. The parent, spouse, or child of a person who has made a waiver under the previous sentence may state, in writing, that he waives all the benefits and privileges provided by the workers' compensation laws if the commissioner finds that the waiver is not a prerequisite condition to employment and if the parent, spouse or child is employed by the same corporation which employs the person who has made the first waiver;

(5) The parent, spouse or child of a sole proprietor who is employed by that sole proprietor or the parent, spouse or child of a partner who is employed by the partnership of that partner may state, in writing, that he waives all the benefits and privileges provided by the workers' compensation laws if the commissioner finds that the waiver is not a prerequisite condition to employment; or

(6) Employees of an agricultural employer when harvesting 150 cords of wood or less each year from farm wood lots, provided that the employer is covered under an employer's liability insurance policy as required in subsection 1-A.

Effective September 23, 1983.

CHAPTER 555

S.P. 629 - L.D. 1769

AN ACT to Delay the Effective Date of the Property Tax Exemption for Naturally Occurring Metallic Minerals.

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

Whereas, an exemption from property tax for naturally occurring metallic minerals has taken effect on March 1, 1983; and

Whereas, a March, 1983 effective date was chosen with the hope that a constitutional amendment would be approved to remove the requirement of reimbursement for minerals exemptions; and

Whereas, time did not permit consideration by the voters of a constitutional amendment; 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:

Sec. 1. 36 MRSA §655, sub-§1, ¶S is enacted to read:

S. Mining property as provided in section 2854.

Sec. 2. 36 MRSA §656, sub-§1, ¶B, as repealed and replaced by PL 1981, c. 711, §8, is repealed and the following enacted in its place:

B. Mines of gold, silver or baser metals, when opened and in the process of development, are exempt from taxation for 10 years from the time of such opening. This exemption does not apply to the taxation of the lands or the surface improvements of such mines;

Sec. 3. 36 MRSA §656, sub-§1, ¶I is enacted to read:

I. Mining property as provided in section 2854.

Sec. 4. 36 MRSA §2858, sub-§4-A is enacted to read:

4-A. Credits for municipal reimbursement paid. A person owning minerals with respect to which the State is required to reimburse a municipality in which the minerals are located for property tax revenue loss pursuant to section 661, due to the exemption provided for in section 656, shall reimburse the State for the reimbursement which the State is required to pay the municipality with respect to the minerals.

A. Upon payment to the municipality of the reimbursement required by section 661, the State Tax Assessor shall notify the owner in writing of the reimbursement due the State under this section

and the reimbursement shall be payable to the Treasurer of State within 90 days of receipt of the notice by the owner of the minerals.

B. Any reimbursement paid pursuant to this section by a mining company or any other person shall be allowed as a credit against any excise tax payable pursuant to this chapter with respect to the mine site within which the minerals which gave rise to the reimbursement are located. The credit may be used in the tax year the reimbursement is payable or in any tax year thereafter.

Sec. 5. PL 1981, c. 711, §18 is amended to read:

Sec. 18. Effective date. Section 8 of this Act shall take effect on March 1, ~~1983~~ 1984 and shall apply to taxable years commencing on April 1, 1983 and years thereafter, only if, prior to March 1, 1984, the Secretary of State certifies to the Governor that the Constitution of Maine has been amended to change the municipal property tax loss reimbursement provisions, and to change the penalty payable upon the change of use of land containing minerals which is being valued at current use.

Sec. 6. Effective date. Section 2 of this Act shall take effect on March 1, 1984, and shall apply to taxable years commencing on April 1, 1983 and years thereafter, only if the Constitution of Maine is not amended prior to March 1, 1984, to change the municipal property tax loss reimbursement provisions, and to change the penalty payable upon the change of use of land containing minerals which is being valued at current use.

Sec. 7. Purpose and intent. The purpose of this new draft is to move the effective date of the tax exemption for unextracted minerals that was created in the bill enacting the mining excise tax to allow consideration by the voters of constitutional amendments relating to municipal reimbursement for the new property tax exemption for unextracted minerals and to penalties for changes of use under the current use valuation tax law.

These proposed constitutional amendments are an integral part of the concept embodied in the mining excise tax law. That concept is to move from taxation of minerals based on property valuation to taxation based on production because of the difficulty of valuing minerals in the ground. Though the mining excise tax law does not depend on constitutional amendments to be constitutionally valid, several provisions of the taxation concept are based on these amendments being approved by the voters. Section 5

of this new draft is intended to delay the effective date of the new tax exemption for naturally occurring metallic minerals to allow consideration of the amendments.

If the amendments are approved, it is the intent of this new draft that the mining excise tax, including this exemption for unextracted minerals, will take effect and will apply for all tax years beginning on or after April 1, 1983.

If the amendments fail to be approved, it is the intent of sections 2, 5 and 6 of this new draft that the new tax exemption for naturally occurring metallic minerals would not take effect, but that the limited exemption in effect prior to March 1, 1983 would continue to remain in effect.

The Legislature and Governor recognize that if the proposed constitutional amendments are not approved by the voters, that certain of the basic premises of the mining excise tax law would not have been met and that changes would be required in order to fulfill those purposes. As that law states, the purposes of the excise tax are to establish a practical scheme of taxation on mining companies which will:

1. Permit these companies to profitably operate mines within the State;
2. Encourage the economically efficient extraction of minerals;
3. Permit the State to derive a benefit from the extraction of a nonrenewable resource; and
4. Compensate the State and its political subdivisions for present and future costs incurred or to be incurred as a result of the mining activity.

The Legislature believes that, should the proposed amendments not be approved by the voters, careful consideration would have to be given to changes in certain provisions of the mining excise tax scheme to assure fulfillment of the purposes of that law and to insure that mining companies would not be subject to double taxation on minerals. It recognizes that several possible changes may be considered. The intent of this new draft is to retain the exemption in effect prior to March 1, 1983, so as to avoid prejudging possible solutions to the problems that would be created by the failure of these constitutional amendments.

Emergency clause. In view of the emergency cited

in the preamble, this Act shall take effect when approved.

Effective June 30, 1983.

CHAPTER 556

H.P. 1342 - L.D. 1781

AN ACT to Amend the Forest Fire Control
Laws and Change the Method of Funding Forest
Fire Control Services.

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

Whereas, the procedure established by this bill must begin this summer in order to provide sufficient revenues for continued state forest fire protection; 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:

Sec. 1. 5 MRSA §243, sub-§5, as amended by PL 1973, c. 537, §2, is repealed.

Sec. 2. 12 MRSA §679, as amended by PL 1973, c. 460, §17, is repealed.

Sec. 3. 12 MRSA §901, first ¶, as amended by PL 1975, c. 497, §3, is further amended to read:

All the lands in Townships 2, 3, 4, 5 and 6, Range 9 W.E.L.S. and in Townships 3, 4, 5 and 6, Range 10 W.E.L.S., ~~Piscataquis~~ Piscataquis County, and Township 6, Range 8 W.E.L.S., Penobscot County, that have been donated and conveyed to the State of Maine in trust by Percival Proctor Baxter and all lands in ~~said~~ the Townships 2, 3, 4, 5 and 6, Range 9 and in Townships 3, 4, 5 and 6, Range 10, and in Township 6, Range 8 and all lands in Piscataquis and Penobscot Counties that hereafter shall be donated and conveyed to the ~~said~~ State by ~~said~~ Percival Proctor Baxter in trust for state forest, public park