

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
ONE HUNDRED AND ELEVENTH LEGISLATURE

SECOND SPECIAL SESSION

November 18, 1983

AND AT THE

SECOND REGULAR SESSION

January 4, 1984 to April 25, 1984

AND AT THE

THIRD SPECIAL SESSION

September 4, 1984 to September 11, 1984

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
1986

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
SECOND REGULAR SESSION
of the
ONE HUNDRED AND ELEVENTH LEGISLATURE
JANUARY 4, 1984 TO APRIL 25, 1984

changing water levels. The commissioner may promulgate rules to protect those using those areas for hunting, fishing, trapping and boating purposes. The commissioner may not regulate the flow of water under this section.

Effective July 25, 1984.

CHAPTER 775

S.P. 841 - L.D. 2265

AN ACT to Clarify the Definition of
"Traffick" with Respect to Growing and
Cultivating Marijuana.

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

17-A MRSA §1101, sub-§17, ¶B, as enacted by PL 1975, c. 499, §1, is amended to read:

B. To grow or cultivate, ~~except with respect to~~
~~marihuana;~~

Effective July 25, 1984.

CHAPTER 776

H.P. 1638 - L.D. 2167

AN ACT to Update and Clarify Certain
Provisions of the Mining Excise Tax.

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

Sec. 1. 36 MRSA §581-D is enacted to read:

§581-D. Mineral lands subject to an excise tax

Any statutory or constitutional penalty imposed as a result of a change of use, whether imposed before or after January 1, 1984, shall be determined without regard to the presence of minerals, provided that when payment of the penalty is made or demanded,

whichever occurs first, there is in effect a state excise tax which applies or would apply to the mining of those minerals.

Sec. 2. 36 MRSA §603, sub-§10, as enacted by PL 1981, c. 711, §7, is amended to read:

10. Tax situs. The tax situs of tangible personal property shall be at the mine site if that property is:

A. Owned, leased or otherwise subject to possessory control of a mining company; and

B. On route to or from, being transported to or from or destined to or from a mine site.

Except as otherwise provided in this subsection, the tax situs of tangible personal property leased to a mining company shall be in the place where the property is situated.

For the purposes of this subsection, the definitions of section 2855 shall apply.

Sec. 3. 36 MRSA §1112-B is enacted to read:

§1112-B. Mineral lands subject to an excise tax

Any statutory or constitutional penalty imposed as a result of a change of use, whether imposed before or after January 1, 1984, shall be determined without regard to the presence of minerals, provided that when payment of the penalty is made or demanded, whichever occurs first, there is in effect a state excise tax which applies or would apply to the mining of those minerals.

Sec. 4. 36 MRSA §2855, sub-§8, as enacted by PL 1981, c. 711, §10, is amended to read:

8. Mineral products. "Mineral products" means all unextracted and extracted minerals and all products derived from minerals therefrom by mining.

Sec. 5. 36 MRSA §2855, sub-§12, ¶C, as enacted by PL 1981, c. 711, §10, is amended to read:

C. Mining property does not include:

(1) Tangible personal property which is leased to the mining company and with respect to which the lessor is subject to property taxation by a municipality in this

State other than the one in which the mine site is located All property which is not mineral products and is not primarily used or held for use in connection with mining or the business of mining at a mine site, or any activity necessary or incidental to or in support of mining or the business of mining engaged in at a mine site; or

(2) Those vehicles upon which state excise taxes are paid for the current registration period pursuant to chapter 111.

Sec. 6. 36 MRS.A §2858, sub-§4-A, as enacted by PL 1983, c. 555, §4, is repealed.

Effective July 25, 1984.

CHAPTER 777

H.P. 1729 - L.D. 2282

AN ACT to Revise the Procedure Relating to the Review of Property Tax Exemptions and to Amend Certain Laws Relating to Property Tax Exemptions.

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

Sec. 1. 1 MRS.A §2603, as amended by PL 1979, c. 687, §3, is repealed and the following enacted in its place:

§2603. Contents of report

1. Report. The report prepared as a result of the review required by section 2601, subsections 1 and 2 shall include:

A. A description of the purpose of the exemption;

B. A determination of the groups or individuals which benefit from the exemption;

C. An evaluation of the past effectiveness of the provision;

D. An evaluation of the future need for the exemption;