

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

**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

---

---

(5) ATV's may be operated on streets and public ways during a period of emergency when the emergency has been so declared by a police agency having jurisdiction and when travel by conventional motor vehicles is not practicable; and

(6) ATV's may be operated on streets and public ways in special events of limited duration conducted according to a prearranged schedule, under a permit from the governmental unit having jurisdiction.

F. Notwithstanding subsection ~~19~~ 20, that subsection does not apply in the following situations:

(1) When operating on public ways in accordance with subsections 5, 6, 7 and 8 and subsection 24, paragraph C;

(2) When operating on the frozen surface of any body of water; and

(3) When operating on land which the operator owns or is permitted to use.

Effective July 25, 1984.

---

---

## CHAPTER 798

H.P. 1708 - L.D. 2257

### AN ACT to Exclude Social Security Benefits from Taxation.

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

36 MRSA §5122, sub-§2, as amended by PL 1983, c. 519, §25, is further amended to read:

2. Subtractions. For tax years beginning on or after January 1, 1977, federal adjusted gross income shall be reduced by:

A. Interest or dividends on obligations of the United States and its territories and possessions

or of any authority, commission or instrumentality of the United States or on a seller-sponsored loan, as defined by Title 10, section 974, subsection 16 to the extent includible in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States, provided that the amount subtracted shall be decreased by any expenses incurred in the production of the interest or dividend income to the extent that these expenses, including amortizable bond premiums, are deductible in determining federal adjusted gross income; and

B. An amount equal to the taxpayer's federal new jobs credit as determined under the laws of the United States; and

C. Social security benefits and tier 1 railroad retirement benefits paid by the United States, to the extent included in federal adjusted gross income.

Effective July 25, 1984.

---



---

## CHAPTER 799

H.P. 1684 - L.D. 2221

### AN ACT Concerning Higher Education.

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

Sec. 1. 20-A MRSA c. 405, as enacted by PL 1981, c. 693, §§5 and 8, is repealed.

Sec. 2. 20-A MRSA §10902-A is enacted to read:

§10902-A. Report by trustees

The trustees, or their board representative, shall appear annually, in January, before the Joint Standing Committee on Education to report on efforts by the university system to comply with the state public policy on higher education established by section 10902. That report shall include, but need not be limited to, the following: