

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWELFTH LEGISLATURE

FIRST REGULAR SESSION

December 5, 1984 to June 20, 1985

Chapters 1-384

PUBLISHED BY THE REVISOR OF STATUTES IN ACCORDANCE WITH
MAINE REVISED STATUTES ANNOTATED, TITLE 3, SECTION 163-A,
SUBSECTION 4.

J.S. McCarthy Co., Inc.
Augusta, Maine
1986

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
FIRST REGULAR SESSION

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1985

United States or any Maine National Guard state training site accredited with exemption by the commission. A credit shall be granted for the excise tax imposed by this State on malt beverages or table wines sold to any ship chandlers, provided the malt beverages and table wines are resold to vessels of foreign registry for consumption after that vessel has left port or are resold for consumption on board vessels of United States registry which are destined for a foreign port. Any wholesaler selling to such an instrumentality, training site or ship chandlers ~~for resale to vessels of foreign registry~~ shall present proof of that sale to the commission and shall thereupon receive from the commission a credit of all state excise taxes paid in connection with that sale.

Effective September 19, 1985.

CHAPTER 149

H.P. 613 - L.D. 883

AN ACT to Amend the Forest Fire Suppression Tax to Allow Persons Affected by Tax Liens One Year to Pay those Taxes.

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

36 MRSA §2714, sub-§2, as enacted by PL 1983, c. 556, §21, is amended to read:

2. Lien. There shall be a tax lien to secure the payment of all taxes, penalties and interest assessed under this chapter. If the tax is unpaid when due, the lien shall attach when the tax is due, if the State Tax Assessor follows the procedures provided in Title 12, section 8427, subsection 6, except that a lien may not be considered foreclosed until 12 months after the recording of the lien.

Effective September 19, 1985.

CHAPTER 150

S.P. 135 - L.D. 374

AN ACT to Regulate Public Swimming Pools and Spas.