

# 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.

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

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED AT THE  
FIRST REGULAR SESSION

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ONE HUNDRED AND TWELFTH LEGISLATURE

1985

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the agency shall immediately enter identifying and descriptive information about the missing child into the National Crime Information Center computer and into any state computer which the Commissioner of Public Safety may designate to receive that information. Law enforcement agencies having direct access to the National Crime Information Center computer shall enter and retrieve the data directly and shall cooperate in the entry and retrieval of data on behalf of law enforcement agencies which do not have direct access to the systems.

Immediately after a missing child is located, the law enforcement agency which located or returned the missing child shall notify the law enforcement agency having jurisdiction over the investigation, and that agency shall cancel the entry from the National Crime Information Center computer.

Effective September 19, 1985.

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## CHAPTER 276

H.P. 1085 - L.D. 1576

AN ACT to Change the Sales Tax Treatment of  
Property Used in the Production of  
Tangible Personal Property.

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

Sec. 1. 36 MRSA §1752, sub-§7-B, as enacted by PL 1977, c. 477, §6, is repealed and the following enacted in its place:

7-B. Machinery and equipment. "Machinery and equipment" means machinery, equipment and parts and attachments for machinery and equipment, but excludes foundations for machinery and equipment and special purpose buildings used to house or support machinery and equipment.

Sec. 2. 36 MRSA §1752, sub-§11, as amended by PL 1983, c. 859, Pt. M, §§2 and 13, is further amended to read:

11. Retail sale or sale at retail. "Retail sale" or "sale at retail" means any sale of tangible personal property, in the ordinary course of business,

for consumption or use, or for any purpose other than for resale, except resale as a casual sale, in the form of tangible personal property, any rental of living quarters in any hotel, rooming house, tourist or trailer camp, any rental of automobiles on a short-term basis, other than rental to a person engaged in the business of renting automobiles, the sale of telephone or telegraph service and the sale of extended cable television service. The term "retail sale" or "sale at retail" includes conditional sales, installment lease sales, and any other transfer of tangible personal property when the title is retained as security for the payment of the purchase price and is intended to be transferred later. The term "retail sale" or "sale at retail" also means sale of products for internal human consumption to a person for resale through coin-operated vending machines when sold to a retailer whose gross receipts from the retail sale of tangible personal property derived through sales from vending machines are more than 50% of his gross receipts, which tax shall be paid by the retailer to the State. The term "retail sale" or "sale at retail" does not include any sale by an executor or administrator in the settlement of an estate, unless such sale is made through a retailer, or unless such sale is made in the continuation or operation of a business; nor does the term include any other isolated transaction in which any tangible personal property is sold, transferred, offered for sale or delivered by the owner ~~thereof~~ of the property, such sale, transfer, offer for sale, or delivery not being made in the ordinary course of repeated and successive transactions of a like character by such owner, such transactions being elsewhere sometimes referred to as "casual sales." "Casual sales" includes transactions by a civic, religious or fraternal organization, which is not a registered retailer, at bazaars, fairs, rummage sales, picnics or similar events but not exceeding 8 days in a calendar year. The sale by a registered retailer of tangible personal property, which that retailer has used in the course of his or its business, is not a casual sale and is a retail sale subject to taxation under this Part, if that property is of a like character to that sold in the ordinary course of repeated and successive transactions. "Casual sale" shall not include any transaction in which tangible personal property is sold, transferred or offered for sale by a representative for the owner's account when such representative is a registered retailer, in which event such registered retailer shall have the same duties respecting such sale as if he had sold on his own account. "Retail sale" and "sale at retail" do

not include the sale of tangible personal property which becomes an ingredient or component part of, or which is consumed or destroyed or loses its identity in the manufacture directly and primarily in the production of, tangible personal property for later sale or lease, other than lease for use in this State, but shall include fuel and electricity but shall not include electricity separately metered and consumed in any electrolytic process for the manufacture of tangible personal property for later sale, nor any fuel oil or coal, the by-products from the burning of which become an ingredient or component part of tangible personal property for later sale. "Retail sale" and "sale at retail" do not include the sale, to a person engaged in the business of renting automobiles, of automobiles, or integral parts thereof of automobiles or accessories ~~thereto~~ to automobiles, for rental or for use in an automobile rented, on a short-term basis. It shall be considered that tangible personal property is "consumed or destroyed" or "loses its identity" in such manufacture, if it has a normal physical life expectancy of less than one year as a usable item in the use to which it is applied. "Retail sale" or "sale at retail" do not include the sale of containers, boxes, crates, bags, cores, twines, tapes, bindings, wrappings, labels and other packing, packaging and shipping materials when sold to persons for use in packing, packaging or shipping tangible personal property sold by them or upon which they have performed the service of cleaning, pressing, dyeing, washing, repairing or reconditioning in their regular course of business and which are transferred to the possession of the purchaser of such tangible personal property.

Sec. 3. 36 MRSA §1760, sub-§31, as repealed and replaced by PL 1977, c. 477, §11, is amended to read:

31. Machinery and equipment. Sales of ~~new~~ machinery and equipment for use by the purchaser directly and primarily in the production of tangible personal property, which property is intended to be sold or leased ultimately for final use or consumption.

Sec. 4. 36 MRSA §1760, sub-§32, as enacted by PL 1973, c. 580, §1, is amended to read:

32. Machinery and equipment for research. Sales of ~~new~~ machinery and equipment for use by the purchaser directly and exclusively in research and de-

velopment in the experimental and laboratory sense. Such The research and development shall not be deemed to include the ordinary testing or inspecting of materials or products for quality control, efficiency surveys, management studies, consumer surveys, advertising, promotions or research in connection with literary, historical or similar projects.

Effective September 19, 1985.

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## CHAPTER 277

H.P. 1061 - L.D. 1540

### AN ACT Pertaining to Polling Times.

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

21-A MRSA §626, sub-§§1 and 2, as enacted by PL 1985, c. 161, §6, are amended to read:

1. Opening time flexible. ~~The~~ Except in municipalities of population less than 100, the polls must be opened no earlier than 6 a.m. and no later than ~~10~~ 9 a.m. on election day. The municipal officers of each municipality shall determine the time of opening the polls within these limits.

2. Closing time fixed. ~~Except in a municipality which uses voting machines or where all registered voters have voted,~~ The polls must be closed at 8 p.m. on election day, except in municipalities of population less than 100 which may close the polls after all registered voters have voted. ~~If voting machines are used in a voting place,~~ the municipal officers may permit these polls to remain open until 9 p.m. The polls may be closed before 8 p.m. in a municipality in which every registered voter of the municipality has voted in the election.

A. The warden shall give all voters present at the voting place at closing time the opportunity to vote. Any person who arrives at the voting place after the time for closing the polls has passed may not vote.

Effective September 19, 1985.

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