

MAINE STATE LEGISLATURE

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LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWELFTH LEGISLATURE

SECOND REGULAR SESSION
January 8, 1986 to April 16, 1986

SECOND SPECIAL SESSION
May 28, 1986 to May 30, 1986

AND AT THE

THIRD SPECIAL SESSION
October 17, 1986

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

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

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
SECOND REGULAR SESSION
of the
ONE HUNDRED AND TWELFTH LEGISLATURE
1985

CHAPTER 520

H.P. 1200 - L.D. 1705

AN ACT Relating to the Enforcement of the
United States Heavy Vehicle Use Tax.

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

Whereas, federal law requires that the states enforce either the United States Heavy Vehicle Use Tax or face the loss of up to 25% of their interstate highway funds; and

Whereas, many truckers subject to the tax either are not aware of their liability or will not receive the necessary documentation from the United States Internal Revenue Service in time to register their vehicles; and

Whereas, the State must deny registration in those cases where the United States Heavy Vehicle Use Tax has not been paid unless a formal suspension file is established; and

Whereas, the federal requirements for state enforcement of the United States Heavy Vehicle Use Tax became effective on October 1, 1985; 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. 29 MRSA §246, 3rd ¶ from the end, as enacted by PL 1983, c. 94, Pt. B, §10, is amended to read:

After September 30, 1984, Except as provided by 26 Code of Federal Regulations, Section 41.6001-2(b)(3), effective May 23, 1985, no registration certificate may be issued for any heavy vehicle subject to the use tax imposed by the United States Internal Revenue Code of 1954, Section 4481, until

the applicant has presented proof of payment, in such form as may be prescribed by the Secretary of the United States Treasury, of the use tax imposed by the United States Internal Revenue Code of 1954, Section 4481.

Sec. 2. 29 MRSA §246, as amended by PL 1985, c. 506, Pt. A, §53, is further amended by adding before the 2nd paragraph from the end a new paragraph to read:

The Secretary of State shall promulgate such rules as he deems necessary to implement this section, and shall keep such records and issue such evidence as he deems necessary to comply with 26 Code of Federal Regulations, Part 41, revised as of May 23, 1985, and the United States Internal Revenue Code of 1954, Sections 4481, 4482 and 4483. Pursuant to rule, the Secretary of State may provide owners of vehicles with certification that their vehicles qualify for exemptions of the United States Heavy Vehicle Use Tax under 26 Code of Federal Regulations, Section 41.4483-3(g) or Section 41.4483-6(b), revised as of May 23, 1985.

Sec. 3. 29 MRSA §2241, sub-§1, ¶M is enacted to read:

M. Has failed to provide, pursuant to section 246, proof of payment of the use tax imposed by the United States Internal Revenue Code of 1954, Section 4481, within time periods established by federal statute and regulations promulgated pursuant to federal statute.

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

Effective January 28, 1986.

CHAPTER 521

H.P. 1184 - L.D. 1681

AN ACT Authorizing Payment of Child Care Expenses for Foster Children.