

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

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1985

2724 CHAP. 566

> in person with the commission on that date or postmarked by that time on that date. The reports must set forth any contributions for the purpose of liquidating the deficit, in the same manner as contributions are set forth in other reports required in this section.

Sec. 2. 21-A MRSA §1017, sub-§3, ¶D, as enacted by PL 1985, c. 161, §6, is amended to read:

D. Unless further reports will be filed in relation to a later election in the same calendar year, the disposition of any surplus or deficit in excess of \$50 shown in the reports described in paragraph C shall be reported quarterly to the commission on the first day of within 15 days following the end of each quarter of the State's fiscal year, until the surplus is disposed of or the deficit is liquidated. The first report is not required until the 15th day of the quarter beginning at least 90 days from the date of the election. The reports must set forth any contributions for the purpose of liquidating the deficit, in the same manner as contributions are set forth in other reports required in this section. The reports may be either filed in person with the commission on that date or postmarked by that time on that date.

Effective July 16, 1986.

CHAPTER 567

H.P. 1333 - L.D. 1870

AN ACT to Amend the Quarterly Reporting Requirements for Municipalities not Receiving General Assistance Reimbursements.

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

22 MRSA §4311, sub-§2, ¶B, as enacted by PL 1983, c. 577, §1, is amended to read:

B. Those municipalities that did not receive reimbursement during the previous fiscal year and do not expect to receive reimbursement for the

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current fiscal year must submit quarterly annual reports on forms provided by the department.

Effective July 16, 1986.

CHAPTER 568

H.P. 1371 - L.D. 1935

AN ACT to Clarify the Provisions Relating to the Proration of Property Taxes.

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

36 MRSA §502, as amended by PL 1979, c. 666, §15, is further amended to read:

§502. Property taxable; tax year

All real estate within the State, all personal property of residents of the State and all personal property within the State of persons not residents of the State is subject to taxation on the first day of each April as provided; and the status of all taxpayers and of such taxable property shall be fixed as of that date. The taxable year shall be from April 1st to April 1st. Notwithstanding this section, proration of taxes shall be over the period specified in section 558.

Effective July 16, 1986.

CHAPTER 569

H.P. 1450 - L.D. 2047

AN ACT to Clarify Sales of Surplus Vehicles at State Auction.

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

Sec. 1. 10 MRSA §1471, sub-§2, as enacted by PL 1975, c. 770, §57, is amended to read:

2. <u>Dealer</u>. "Dealer" means and includes a natural person, firm, corporation, partnership and any other