

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

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. Dealer. "Dealer" means and includes a natural person, firm, corporation, partnership and any other