

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

place the actual or estimated value of all real estate which is exempt from property taxation by law or is the captured value within a tax increment financing district. The valuation as filed shall remain in effect until the next valuation is filed and shall be the basis for the computation and apportionment of the state and county taxes;

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

Effective April 9, 1986.

CHAPTER 651

H.P. 1595 - L.D. 2240

AN ACT to Modernize the Telephone Excise Tax.

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

Sec. 1. 36 MRSA c. 363, as amended, is repealed.

Sec. 2. 36 MRSA c. 364 is enacted to read:

CHAPTER 364

TELECOMMUNICATIONS SERVICE

§2691. Persons taxable

Every person providing telecommunications service shall pay to the State Tax Assessor an annual excise tax for the privilege of conducting a telecommunications business in this State.

§2692. Amount of tax

The amount of the annual excise tax on persons providing telecommunications service is as follows: When the total gross operating revenues of a person from the provision of telecommunications service which originates or terminates in this State and is charged to a telephone number, account or customer in this State or which originates and terminates in this State during the calendar year preceding the year in which the tax is assessed on the person exceed \$1,000 and do not exceed \$5,000, the tax is 1 1/4% of the

total gross operating revenues; when the total gross operating revenues exceed \$5,000 and do not exceed \$10,000, the tax is 1 1/2% of the total gross operating revenues; when the total gross operating revenues exceed \$10,000 and do not exceed \$20,000, the tax is 1 3/4% of the total gross operating revenues; when the total gross operating revenues exceed \$20,000 and do not exceed \$40,000, the tax is 2% of the total gross operating revenues; and so on, increasing the rate of tax 1/4 of 1% for each additional \$20,000 or fractional part of \$20,000, of the total gross operating revenues, provided that the rate may in no event exceed 7% of the total gross operating revenues.

§2693. Returns

Every person providing telecommunications service shall annually, on or before the last day of January, return to the State Tax Assessor, signed by the person responsible for the fiscal affairs of the provider, a statement of its total gross operating revenues from the provision of telecommunications service within the State during the preceding year ending December 31st, together with payment of tax in accordance with section 2692. A final reconciliation return shall be filed on or before March 31st covering the prior calendar year. The tax shall be a lien on the property of the provider and on its franchise, and upon the property used by it in providing telecommunications service. This lien takes precedence over all other liens.

§2694. Definitions

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings.

1. Gross operating revenues. "Gross operating revenues" means the total revenues derived from the provision of telecommunications service. "Gross operating revenues" does not include:

A. Any amounts received by a person for the provision of facilities, services or network access utilized by another person in its provision of telecommunications service; or

B. Any amounts attributable to international telecommunications service by means of satellite and an earth station located in this State.

2. Telecommunication service. "Telecommunications service" means the transmission of any interactive 2-way electromagnetic communications, including voice, image, data and information. Transmission of electromagnetic communications includes the use of any media such as wires, cables, including 5 optical cables and television cables, microwaves, radio waves, light waves or any combination of those or similar media. "Telecommunications services" includes telegraph service. "Telecommunications service" does not include value added nonvoice services in which computer processing applications are used to act on the form, content, code and protocol of the information to be transmitted unless those services are provided under tariff approved by the Public Utilities Commission.

§2695. Books open to assessors

The State Tax Assessor or his duly authorized agent shall have access to the books of any person providing telecommunications service in this State to ascertain if the required returns are correctly made. Any person refusing or neglecting to make the returns required by law or to exhibit to the State Tax Assessor, or to his duly authorized agent, books for the purpose set out in this section or making returns which the president, clerk, treasurer or other person certifying those returns knows to be false is subject to a civil penalty of not less than \$1,000 nor more than \$10,000 payable to the State to be recovered in a civil action in any county into which the telecommunication service extends.

§2696. Limited property tax

The land, buildings and microwave towers or similar towers owned by persons providing telecommunications service shall be taxed as real property in the municipality or unorganized territory in which they are situated.

The excise tax imposed by this chapter shall be in lieu of property taxes upon all other property used in the provision of telecommunications service which is subject to the tax imposed by this chapter, including the poles, wires, conduits, cables, booths, central office equipment and other machinery and equipment involved in providing telecommunications service.

Sec. 3. Application. This Act shall apply to the tax years beginning on or after January 1, 1986.

Effective July 16, 1986.

CHAPTER 652

S.P. 887 - L.D. 2246

AN ACT to Facilitate the Collection of Child Support.

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

Sec. 1. 10 MRSA §1329 is enacted to read:

§1329. Reporting of child support debts

1. Information available on request of consumer reporting agency. The Department of Human Services, upon request of a consumer reporting agency, shall make available information regarding the amount of overdue child support owed by any parent.

2. Notice of request; contest of accuracy. Prior to making the information available to a requesting agency, the department shall provide the obligor parent with notice of the proposed action. The parent shall be given 20 days in which to contest the accuracy of the information.

3. Fee. The department may impose a fee upon the requesting agency in an amount not exceeding the actual cost of providing the information.

4. Information provided without request. Nothing within this section may prevent the department from voluntarily providing information to a consumer reporting agency regarding any individual who is indebted to the department for his failure to pay child support.

Sec. 2. 19 MRSA §214, sub-§2, ¶B, as enacted by PL 1983, c. 813, §1, is repealed and the following enacted in its place:

B. Child support means money to be paid directly to a parent or to the Department of Human Services on behalf of a child receiving public as-