

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 690

H.P. 1628 - L.D. 2301

AN ACT to Provide a Liquor License for Auditoriums.

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

Sec. 1. 28 MRSA §2, sub-§8, ¶A-1 is enacted to read:

A-1. "Auditorium" means any commercially operated facility designed or used for the gathering of an audience for speeches and live performances of theater, music, dance or other performing arts, which charges a fee and which has adequate facilities for the sale and consumption of spirituous, vinous and malt liquor.

Sec. 2. 28 MRSA §701-A, sub-§1, ¶A-1 is enacted to read:

A-1. Auditorium;

Sec. 3. 28 MRSA §701-A, sub-§2, ¶A-1 is enacted to read:

A-1. Auditorium;

Sec. 4. 28 MRSA §701-A, sub-§3, ¶A-1 is enacted to read:

A-1. Auditorium;

Sec. 5. 28 MRSA §701-A, sub-§4, ¶A-1 is enacted to read:

A-1. Auditorium;

Sec. 6. 28 MRSA §811 is enacted to read:

§811. Sales at auditoriums

1. Issue of licenses. Licenses for the sale of spirituous, vinous and malt liquor to be consumed on the premises may be issued to auditoriums, as defined in section 2, subsection 8, paragraph A-1.

2. No sales at events for children. No liquor may be sold at an auditorium at any event primarily involving primary or secondary school children.

3. Conditions on sales. No liquor may be sold or consumed in any audience seating area at an auditorium licensed under this section.

4. Sunset. This section; section 2, subsection 8, paragraph A-1; section 701-A, subsection 1, paragraph A-1; section 701-A, subsection 2, paragraph A-1; section 701-A, subsection 3, paragraph A-1; and section 701-A, subsection 4, paragraph A-1, are repealed on September 30, 1988.

Effective July 16, 1986.

CHAPTER 691

H.P. 1690 - L.D. 2381

AN ACT Providing for Administrative Changes in Maine Tax Laws.

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

Sec. 1. 36 MRSA §141, sub-§3, as enacted by PL 1979, c. 378, §4, is repealed.

Sec. 2. 36 MRSA §142 is enacted to read:

§142. Cancellation and abatement

The State Tax Assessor may, within 3 years from the date of assessment, cancel any tax which has been levied illegally. In addition, if justice requires, the State Tax Assessor may, with the approval of the Governor, abate within 3 years from the date of assessment, all or any part of any tax assessed by the State Tax Assessor.

Sec. 3. 36 MRSA §171 is enacted to read:

§171. Demand letter

If any tax imposed by this Title is not paid on or before its due date and no further administrative or judicial review of the assessment is available un-