

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

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

Effective April 18, 1986.

CHAPTER 726

H.P. 1431 - L.D. 2022

AN ACT to Amend Watercraft Excise Tax Laws.

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

Sec. 1. 36 MRSA §1503, sub-§2, as enacted by PL 1983, c. 92, Pt. B, §9, is amended to read:

2. Commissioner. "Commissioner" means the Commissioner of Marine Resources Inland Fisheries and Wildlife.

Sec. 2. 36 MRSA §1503, sub-§8, as amended by PL 1983, c. 572, §§7 and 12, is further amended to read:

8. Registration period. "Registration period" means that period commencing upon the issuance of a certificate of number pursuant to Title 12, section 7794 and continuing until December 31st of the calendar year after the year of issuance the last day of the 12th month after the month of issuance.

Sec. 3. 36 MRSA §1503, sub-§9, as enacted by PL 1983, c. 92, Pt. B, §9, is amended to read:

9. Taxable year. "Taxable year" for purposes of section 1504, subsection 5, means from January 1st to December 31st for watercraft subject to the excise tax but not required to be registered under Title 12, section 7794. For watercraft required to be registered under Title 12, section 7794, "taxable year" means the 12-month period of registration.

Sec. 4. 36 MRSA §1504, sub-§3, ¶C, as enacted by PL 1983, c. 92, Pt. B, §9, is amended to read:

C. The ~~commissioner~~ State Tax Assessor shall determine a vessel's established base of operation if 2 or more municipalities disagree over which

taxing jurisdiction has the right to tax a particular vessel. The commissioner's State Tax Assessor's decision shall be final.

Sec. 5. 36 MRSA §1504, sub-§6-A is enacted to read:

6-A. Improper levy of tax. If a municipality or watercraft owner believes the excise tax has been improperly levied under the authority of this section, the municipality or watercraft owner may request a determination of this question by the State Tax Assessor. The State Tax Assessor's determination is binding on all parties. Any party may seek review of the determination in accordance with the Maine Rules of Civil Procedure, Rule 80B.

Sec. 6. 36 MRSA §1504, sub-§7, as enacted by PL 1983, c. 92; Pt. B, §9, is amended to read:

7. Evidence of tax payment. Each watercraft, required to pay the excise tax established by this chapter but not required to be registered under Title 12, section 7794, shall display a current excise tax decal as directed by the commissioner. A current excise tax decal shall be issued by the municipal tax collector or tribal clerk upon the payment of all excise taxes due under this chapter. The commissioner shall make excise tax decals available at cost to municipalities and Indian reservations. For watercrafts required to be registered under Title 12, section 7794, the registration sticker shall be considered evidence of tax payment.

Sec. 7. 36 MRSA §1504, sub-§7-A is enacted to read:

7-A. Interest on delinquent taxes. Any tax assessed under this chapter which is not paid when due shall accrue interest at the rate set for municipal property taxes for the year during which the excise tax is due.

Sec. 8. 36 MRSA §1504, sub-§9, as amended by PL 1983, c. 866, Pt. A, §1, is further amended to read:

9. Enforcement. General enforcement provisions are as follows.

A. Beginning March 1, 1984, payment of the excise tax and accrued interest, where applicable, is a prerequisite for obtaining a certificate of number of a watercraft under Title 12, section

7794, and no registration may be renewed until all excise taxes and accrued interest, where applicable, with respect to the watercraft have been paid in accordance with this chapter.

B. The provisions of chapters 7 and 835 shall apply with like effect to collecting the tax and enforcing this chapter in the unorganized territory.

C. Failure to pay the tax required by this chapter is a civil violation for which a forfeiture not to exceed \$100 may be adjudged.

Sec. 9. 36 MRSA §1506, as amended by PL 1983, c. 819, Pt. A, §60, is further amended to read:

§1506. Rulemaking

The Commissioner of Marine Resources Inland Fisheries and Wildlife, after consultation with the Commissioner of Inland Fisheries and Wildlife Marine Resources and the Director of the Division of Licensing and Registration, may adopt rules and establish such forms and procedures as are necessary for the efficient administration and enforcement of the excise tax established by this chapter.

Effective July 16, 1986.

CHAPTER 727

S.P. 938 - L.D. 2351

AN ACT to Incorporate the Annual Review of
Fee Schedules for Providers under the
Medical Assistance Program into the
Annual Medicaid Report.

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

22 MRSA §3173, last ¶, as enacted by PL 1981, c. 329, §1, is repealed and the following enacted in its place:

The annual review of fee schedules shall be incorporated into the annual Medicaid report established by section 3174-B.

Effective July 16, 1986.
