MAINE STATE LEGISLATURE

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LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE ONE HUNDRED AND THIRTEENTH LEGISLATURE FIRST REGULAR SESSION

December 3, 1986 to June 30, 1987 Chapters 1-542

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> Twin City Printery Lewiston, Maine 1987

PUBLIC LAWS

OF THE

STATE OF MAINE

AS PASSED AT THE FIRST REGULAR SESSION

of the

ONE HUNDRED AND THIRTEENTH LEGISLATURE
1987

CHAPTER 127

H.P. 1033 - L.D. 1391

AN ACT to Regulate the Location of Vending Machines Containing Cigarettes.

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

22 MRSA c. 265-B is enacted to read:

CHAPTER 265-B

VENDING MACHINE SALES OF CIGARETTES

- §1628. Vending machine sales of cigarettes limited to supervised areas
- 1. Definition. For purposes of this chapter, "vending machine" means any automated, self-service device which, upon insertion of money, tokens or any other form of payment, dispenses cigarettes.
- 2. Violation. It is unlawful for any person, firm or corporation to knowingly distribute or sell cigarettes by the use of a vending machine in a location other than a location that is generally supervised by an adult during the hours the machine is accessible.
- 3. Penalty. Any person, firm or corporation, in control of a facility in which a vending machine is located, who violates this section commits a civil violation for which a forfeiture of not less than \$100 nor more than \$500 may be adjudged or for which the person, firm or corporation may be prohibited, for a period of not more than 6 months, from having a cigarette vending machine located on the premises, or both.

This section does not apply to any vending machine located in an area where minors are not allowed by law or by policy of the owner of the premises.

Effective September 29, 1987.

CHAPTER 128

S.P. 102 — L.D. 275

AN ACT Relating to the Sales Tax on Construction Equipment and Livestock Trailers.

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

- Sec. 1. 36 MRSA §1752, sub-§14-B is enacted to read:
- 14-B. Special mobile equipment. "Special mobile equipment" means any self-propelled vehicle not de-

signed or used primarily for the transportation of persons or property which may be only incidentally operated or moved over the highways, including, but not limited to, road construction or maintenance machinery, ditch-digging apparatus, stone crushers, air compressors, power shovels, cranes, graders, rollers, well drillers and wood sawing equipment.

Sec. 2. 36 MRSA §1764, as amended by PL 1975, c. 317, §2, is further amended to read:

§1764. Tax against certain isolated sales

The tax imposed by chapters 211 to 225 shall be levied upon all isolated transactions involving the sale of motor vehicles, special mobile equipment, livestock trailers or aircraft excepting those sold for resale, and excepting an isolated transaction involving the sale of motor vehicles, special mobile equipment, livestock trailers or aircraft to a corporation when the seller is the owner of a majority of the common stock of such the corporation.

Sec. 3. 36 MRSA §1765, as enacted by PL 1985, c. 519, is amended to read:

§1765. Trade-in credit

When one or more of the following items of tangible personal property are traded in toward the sale price of another of the same kind of the following items, the tax imposed by this Part shall be levied only upon the difference between the sale price of the purchased property and the sale price trade-in allowance of the property taken in trade, except for transactions between dealers involving exchange of the property from inventory:

- 1. Motor vehicles. Motor vehicles;
- 2. Farm tractors. Farm tractors;
- 3. Boats. Boats;
- 4. Aircraft. Aircraft;
- 5. <u>Lumber harvesting vehicles</u>. Self-propelled vehicles used to harvest lumber; or
 - 6. Chain saws. Chain saws.;
- 7. Special mobile equipment. Special mobile equipment to the extent of 20% of the trade-in allowance for the property taken in trade; or
- 8. Livestock trailers. Livestock trailers, including horse trailers.

Effective September 29, 1987.

CHAPTER 129

S.P. 177 — L.D. 503

AN ACT to Clarify and Simplify the Maine Consumer Credit Code.