

# MAINE STATE LEGISLATURE

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**LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED BY THE  
ONE HUNDRED AND THIRTEENTH LEGISLATURE

AS PUBLIC LAWS AND CONSTITUTIONAL RESOLUTIONS

at the

**THIRD SPECIAL SESSION**

September 15, 1988 to September 16, 1988

and the

**FOURTH SPECIAL SESSION**

November 28, 1988

AND

AS PRIVATE AND SPECIAL LAWS AND RESOLVES

at the

**FIRST REGULAR SESSION**

December 3, 1986 to June 30, 1987

**FIRST SPECIAL SESSION**

October 9, 1987 to October 10, 1987

**SECOND SPECIAL SESSION**

October 21, 1987 to November 20, 1987

**SECOND REGULAR SESSION**

January 6, 1988 to May 5, 1988

**THIRD SPECIAL SESSION**

September 15, 1988 to September 16, 1988

and the

**FOURTH SPECIAL SESSION**

November 28, 1988

PUBLISHED BY THE REVISOR OF STATUTES  
IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,  
TITLE 3, SECTION 163-A, SUBSECTION 4.

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Twin City Printery  
Lewiston, Maine  
1989

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**PUBLIC LAWS**

OF THE

**STATE OF MAINE**

AS PASSED AT THE  
FOURTH SPECIAL SESSION  
of the  
ONE HUNDRED AND THIRTEENTH LEGISLATURE  
1987

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either the first paragraph of the Code or the higher amount provided in the 3rd paragraph. An additional personal exemption tax credit is also allowable to each individual who, pursuant to the Code, Section 63(f), is, if claiming a standard deduction for the tax year, entitled to the additional amount provided in either the 2nd paragraph of the Code or the higher amount provided in the 3rd paragraph. For a tax year in which the taxpayer does not file a joint return with that taxpayer's spouse and if the spouse has no gross income for the calendar year in which the taxable year of the taxpayer begins and is not the dependent of another taxpayer, the taxpayer is entitled to claim a personal exemption tax credit for each additional personal exemption allowable to the spouse as provided by this section. In no case does this credit reduce the Maine income tax to less than zero.

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

Effective November 29, 1988.

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## CHAPTER 893

H.P. 2004 — L.D. 2709

### AN ACT to Extend the Reporting Deadline of the Commission to Study the Impact of Game and Nongame Species on Maine's Economy.

**Emergency preamble.** Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, unless this legislation takes effect immediately, the commission will be unable to submit its interim report in a timely manner; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

PL 1987, c. 554, §3, first paragraph is amended to read:

The departments shall utilize the General Fund support as matching funds for any available federal funds on a 25% state, 75% federal cost share basis. The contractor shall report at least monthly to the commission and shall be required to submit an interim report to the commission by December 1, 1988, and a final report no later than December 1, 1990.

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

Effective November 29, 1988.

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## CHAPTER 894

H.P. 2006 — L.D. 2710

### AN ACT to Extend the Reporting Deadline of the Special Commission to Study School Funding and State Tax Law.

**Emergency preamble.** Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, unless this legislation takes effect immediately, the commission will be unable to submit its final report in a timely manner; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. PL 1987, c. 848, §11, sub-§2, ¶J is amended to read:

J. Complete the study by ~~December 6, 1988~~, January 30, 1989 and report to the Governor and the First Regular Session of the 114th Legislature.

Sec. 2. **Transition.** Members who were appointed to the special commission pursuant to Public Law 1987, chapter 848, section 11, subsection 1, shall continue to serve on the special commission until January 30, 1989.

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

Effective November 29, 1988.

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## CHAPTER 895

H.P. 2007 — L.D. 2711

### AN ACT to Provide a Sales Tax Exemption for Items Sold in Schools.

**Emergency preamble.** Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, unless this legislation is enacted as an emergency measure, the sales tax on items sold by schools or school-related clubs or organizations will be collected by the Bureau of Taxation before the expiration of the

90-day period; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

36 MRSA §1760, sub-§64 is enacted to read:

64. Schools and school-sponsored organizations. Sales of goods and services by public and private elementary and secondary schools that otherwise qualify as a school under section 1760, subsection 16, and student organizations sponsored by those schools, including booster clubs and student or parent-teacher organizations, provided the profits from those sales are used to benefit those schools or student organizations or are used for a charitable purpose.

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

Effective November 29, 1988.

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