

# MAINE STATE LEGISLATURE

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

**AS PASSED BY THE**  
**ONE HUNDRED AND SIXTEENTH LEGISLATURE**

**SECOND REGULAR SESSION**

**January 5, 1994 to April 14, 1994**

**THE GENERAL EFFECTIVE DATE FOR**  
**SECOND REGULAR SESSION**  
**NON-EMERGENCY LAWS IS**  
**JULY 14, 1994**

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

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**J.S. McCarthy Company**  
**Augusta, Maine**  
**1993**

## CHAPTER 647

H.P. 1333 - L.D. 1796

**An Act Imposing Real Estate  
Transfer Tax on Nongovernmental  
Entities in Transactions Involving  
Governmental Entities**

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

Whereas, the 90-day period may not terminate until after the beginning of the next fiscal year; and

Whereas, Public Law 1993, chapter 398 inadvertently imposed a tax on transfers and gifts of land to be used for recreation and conservation purposes; 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. 36 MRSA §4641-C, sub-§1,** as amended by PL 1985, c. 691, §32, is further amended to read:

**1. Deeds to government property.** Deeds to property transferred to or by the United States, the State of Maine or any of their instrumentalities, agencies or subdivisions. For the purposes of this subsection, only the United States, the State of Maine and their instrumentalities, agencies and subdivisions are exempt from the tax imposed by section 4641-A; except that property transferred to the Department of Transportation for transportation purposes and gifts of land and interests in land to governmental entities and deeds to governmental entities from a bona fide nonprofit land conservation organization are exempt from the tax;

**Sec. 2. 36 MRSA §4641-C, sub-§15, ¶C,** as enacted by PL 1993, c. 398, §4, is amended to read:

C. From a trustee, nominee or straw party to the beneficial owner; ~~and~~

**Sec. 3. 36 MRSA §4641-C, sub-§16,** as enacted by PL 1993, c. 398, §4, is amended to read:

**16. Certain corporate and partnership deeds.** Deeds between a family corporation, partnership or

limited partnership and its stockholders or partners for the purpose of transferring real property in the organization, dissolution or liquidation of the corporation, partnership or limited partnership under the laws of this State, provided that the deeds are given for no actual consideration other than shares, interests or debt securities of the corporation, partnership or limited partnership. For purposes of this subsection a family corporation, partnership or limited partnership is a corporation, partnership or limited partnership in which the majority of the voting stock of the corporation, or of the interests in the partnership or limited partnership is held by and the majority of the stockholders or partners are persons related to each other, including by adoption, as descendants or as spouses of descendants of a common ancestor who was also a transferor of the real property involved, or persons acting in a fiduciary capacity for persons so related; ~~and~~ and

**Sec. 4. 36 MRSA §4641-C, sub-§17** is enacted to read:

**17. Deeds to charitable conservation organizations.** Deeds for gifts of land or interests in land granted to bona fide nonprofit institutions, organizations or charitable trusts under state law or charter, a similar law or charter of any other state or the Federal Government that meet the conservation purposes requirements of Title 33, section 476, subsection 2, paragraph B without actual consideration for the deeds.

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

Effective April 8, 1994.

## CHAPTER 648

S.P. 671 - L.D. 1843

**An Act to Extend Penalty Sanctions to  
Employee Health Benefit Plans**

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

**Sec. 1. 26 MRSA §626-A,** as amended by PL 1983, c. 652, §§2 and 3, is further amended to read:

**§626-A. Penalties**

Whoever violates any of the provisions of sections 621 to 623 or section 626, 628 ~~or~~ 629 ~~shall be~~ or 629-B is subject to a forfeiture of not less than \$100 nor more than \$500 for each violation.