

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
ONE HUNDRED AND TWENTIETH LEGISLATURE
FIRST REGULAR SESSION
December 6, 2000 to June 22, 2001

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
SEPTEMBER 21, 2001

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

J.S. McCarthy Company
Augusta, Maine
2001

providers that make substantial progress towards meeting nationally recognized quality standards.

See title page for effective date.

CHAPTER 395

H.P. 42 - L.D. 51

An Act to Increase the Penalty for Furnishing Liquor to a Minor if Injury or Death Results

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

Sec. 1. 28-A MRSA §2081, sub-§3, as amended by PL 1993, c. 266, §31, is further amended to read:

3. Penalties. Any Except as provided in subsection 5, any person who violates subsection 1, paragraph A or B commits a Class D crime. Any person who violates subsection 1, paragraph C or D commits a Class E crime, for which a forfeiture of not more than \$500 may be adjudged. In the case of a person who has one previous conviction of a violation of subsection 1, paragraph A or B within a 6-year period, the fine may not be less than \$500, which penalty may not be suspended. In the case of a person who has 2 or more previous convictions of a violation of subsection 1, paragraph A or B within a 6-year period, the fine may not be less than \$1,000. In the case of a person who has no previous conviction of subsection 1, paragraph A or B within a 6-year period, the fine may not be less than \$500, which penalty may not be suspended if that person is convicted of a violation of subsection 1, paragraph A or B involving a minor less than 14 years old.

Sec. 2. 28-A MRSA §2081, sub-§5 is enacted to read:

5. Aggravated offense. A person who violates subsection 1, paragraph A or B commits a Class C crime if the consumption of the liquor by the minor in fact causes serious bodily injury to or death of any individual, including the minor. For purposes of this subsection, "serious bodily injury" has the same meaning as set out in Title 17-A, section 2, subsection 23.

See title page for effective date.

CHAPTER 396

H.P. 1190 - L.D. 1613

An Act Concerning Technical Changes to the Tax Laws

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

Whereas, a delay in making technical changes to the tax laws would interfere with administration of those laws; and

Whereas, legislative action is immediately necessary in order to ensure continued and efficient administration of the tax laws; 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 §111, sub-§2, as amended by PL 1999, c. 708, §4, is further amended to read:

2. Notice. "Notice" means notification served personally or mailed by certified or registered mail or by any courier service providing evidence of delivery to the last known address of the person for whom the notification is intended.

If the State Tax Assessor attempts to give notice by certified or registered mail or by courier and the mailing is returned by the United States Postal Service with the notation "unclaimed" or "refused" or a similar notation, the assessor may then give notice, for purposes of this Title, by sending the notification by first-class mail to the person for whom the notification is intended at the address used on the returned certified or registered mail. Notice given in this manner is deemed to be received 3 days after the first-class mailing, excluding Sundays and legal holidays.

In the case of a joint income tax return, notice may be a single joint notice except that, if the assessor is notified by either spouse that separate residences have been established, the assessor shall mail a joint notice to each spouse.

If the person for whom notification is intended is deceased or under a legal disability, notice may be mailed to that person's last known address, unless the assessor has received notice of the existence of a fiduciary relationship with respect to that person, in