

# MAINE STATE LEGISLATURE

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

**AS PASSED BY THE**

**ONE HUNDRED AND TWENTY-SECOND LEGISLATURE**

**SECOND SPECIAL SESSION**

**July 29, 2005**

**SECOND REGULAR SESSION**

**January 4, 2006 to May 24, 2006**

**THE GENERAL EFFECTIVE DATE FOR**

**SECOND SPECIAL SESSION**

**NON-EMERGENCY LAWS IS**

**OCTOBER 28, 2005**

**THE GENERAL EFFECTIVE DATE FOR**

**SECOND REGULAR SESSION**

**NON-EMERGENCY LAWS IS**

**AUGUST 23, 2006**

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

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**Penmor Lithographers**

**Lewiston, Maine**

**2006**

**CHAPTER 675****S.P. 666 - L.D. 1749****An Act To Clarify the Taxable Status of Processing Fees Charged in Connection with Cancelled Lodging Reservations****Be it enacted by the People of the State of Maine as follows:**

**Sec. 1. 36 MRSA §1752, sub-§14, ¶B**, as amended by PL 2003, c. 673, Pt. V, §16 and affected by §29, is further amended to read:

B. "Sale price" does not include:

- (1) Discounts allowed and taken on sales;
- (2) Allowances in cash or by credit made upon the return of merchandise pursuant to warranty;
- (3) The price of property returned by customers, when the full price is refunded either in cash or by credit;
- (4) The price received for labor or services used in installing or applying or repairing the property sold, if separately charged or stated;
- (5) Any amount charged or collected, in lieu of a gratuity or tip, as a specifically stated service charge, when that amount is to be disbursed by a hotel, motel, restaurant or other eating establishment to its employees as wages;
- (6) The amount of any tax imposed by the United States on or with respect to retail sales, whether imposed upon the retailer or the consumer, except any manufacturers', importers', alcohol or tobacco excise tax;
- (7) The cost of transportation from the retailer's place of business or other point from which shipment is made directly to the purchaser, provided that those charges are separately stated and the transportation occurs by means of common carrier, contract carrier or the United States mail;
- (8) The fee imposed by Title 10, section 1169, subsection 11;
- (9) The fee imposed by section 4832, subsection 1; ~~or~~

(10) The lead-acid battery deposit imposed by Title 38, section 1604, subsection 2-B; ~~or~~

(11) Any amount charged or collected by a person engaged in the rental of living quarters as a forfeited room deposit or cancellation fee if the prospective occupant of the living quarters cancels the reservation on or before the scheduled date of arrival.

**Sec. 2. Retroactivity; application.** This Act applies to amounts charged or collected as forfeited deposits or cancellation fees on or after January 1, 2001 except that a person who has paid sales tax on forfeited deposits or cancellation fees on or after January 1, 2001 but prior to the effective date of this Act is not entitled to a refund of the sales tax paid as a result of the operation of this Act. A person who has collected sales tax on forfeited deposits or cancellation fees on or after January 1, 2001 shall remit the tax as required by the Maine Revised Statutes, Title 36, chapter 219.

See title page for effective date.

**CHAPTER 676****S.P. 779 - L.D. 2028****An Act To Establish a Computer Crimes Unit within the Maine State Police Crime Laboratory**

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

**Whereas**, in order for the State to combat the serious problem of child pornography and the related crime of child sexual abuse through the seizure and forensic evaluation of computers, more state resources must be dedicated for that purpose; and

**Whereas**, in order for the Department of Public Safety to be able to hire new forensic examiners for the full fiscal year to aggressively address the proliferation of child pornography, resources for that purpose must be appropriated immediately; 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:**