

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-THIRD LEGISLATURE

FIRST REGULAR SESSION
December 6, 2006 to June 21, 2007

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FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
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PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4.

Penmor Lithographers
Lewiston, Maine
2007

Sec. 5. 36 MRSA §1811, first ¶, as amended by PL 2001, c. 439, Pt. TTTT, §2 and as affected by §3, is further amended to read:

A tax is imposed on the value of all tangible personal property and taxable services sold at retail in this State. The rate of tax is 7% on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43; 7% on the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp; 10% on the value of rental for a period of less than one year of an automobile, including a loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty; 7% on the value of prepared food; and 5% on the value of all other tangible personal property and taxable services. Value is measured by the sale price, except as otherwise provided. As used in this section "loaner vehicle" has the same meaning as in section 1752, subsection 11, paragraph B, subparagraph (8).

Sec. 6. Retroactivity; application. This Act applies to amounts charged or collected on loaner vehicles as defined in the Maine Revised Statutes, Title 36 or short-term rentals provided to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty on or after November 1, 2002, except that a person who has paid sales or use tax on those loaner vehicles or short-term rentals on or after November 1, 2002 but prior to the effective date of this Act is not entitled to a refund of the sales or use tax paid unless that person filed an administrative or judicial appeal pursuant to Title 36, section 151 and that administrative or judicial remedy has not been exhausted.

See title page for effective date.

CHAPTER 411

H.P. 740 - L.D. 980

An Act To Amend the Laws Governing the Burial or Cremation of Certain Persons

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

Sec. 1. 22 MRSA §4313, sub-§2, as amended by PL 2005, c. 483, §1, is further amended to read:

2. Burial or cremation. In the event of the death of an eligible person, the funeral director shall notify the overseer prior to burial or cremation or by the end of 3 business days following the funeral director's receipt of the body, whichever is earlier. Notwithstanding section 4305, subsection 3, paragraph C, a decision on any application for assistance with burial expenses

need not be rendered until the overseer has verified that no relative or other resource is available to pay for the direct burial or cremation costs, but the decision must be rendered within 8 days after receiving an application. The father, mother, grandfather, grandmother, children, ~~or grandchildren or siblings~~, by consanguinity, living within or owning real or tangible property within the State, are responsible for the burial or cremation costs of the eligible person in proportion to their respective abilities. When no legally liable relative possesses a financial capacity to pay either in lump sum or on an installment basis for the direct costs of a burial or cremation, the contribution of a municipality under this subsection is limited to a reasonable calculation of the funeral director's direct costs, less any and all contributions from any other source.

See title page for effective date.

CHAPTER 412

H.P. 1220 - L.D. 1737

An Act To Amend the Conservation Easement Laws

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

Sec. 1. 33 MRSA §476, sub-§3, as enacted by PL 1985, c. 395, §3, is amended to read:

3. Real property. "Real property" includes without limitation surface waters.

Sec. 2. 33 MRSA §477, sub-§1, as enacted by PL 1985, c. 395, §3, is amended to read:

1. Conservation easement. Except as otherwise provided in this subchapter, a conservation easement may be created, conveyed, recorded, assigned, ~~or partially released, modified, terminated or otherwise altered or affected~~ in the same manner as other easements created by written instrument. A conservation easement may be terminated or amended by the parties only as provided in section 477-A, subsection 2.

Sec. 3. 33 MRSA §477, sub-§3, ¶B, as enacted by PL 1985, c. 395, §3, is amended to read:

B. Change of circumstances renders the easement no longer in the public interest as determined by the court as provided in section 477-A, subsection 2, paragraph B in an action under section 478.

Sec. 4. 33 MRSA §477-A is enacted to read:

§477-A. Conservation easement standards

1. Conservation values. A conservation easement executed on or after the effective date of this section must include a statement of the conservation purposes of the easement, the conservation attributes