

# MAINE STATE LEGISLATURE

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**LEGISLATIVE RECORD**

OF THE

***One Hundred and Ninth  
Legislature***

OF THE

STATE OF MAINE

**Volume II**

**First Regular Session**

May 7, 1979 to June 15, 1979

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**First Confirmation Session**

August 3, 1979

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October 4-5, 1979

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December 7, 1979

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Cloutier, Conary, Connolly, Cox, Curtis, Davies, Dexter, Diamond, Doukas, Drinkwater, Dutremble, D., Dutremble, L., Fowlie, Gowen, Gwadosky, Hanson, Hobbins, Huber, Hughes, Jackson, Jacques, E., Jalbert, Joyce, Kane, Kany, Kelleher, Kiesman, Laffin, Lancaster, LaPlante, Lizotte, Locke, Lowe, Mahany, Martin, A., Matthews, McKean, McSweeney, Michael, Mitchell, Nadeau, Nelson, A., Nelson, M., Nelson, N., Norris, Paradis, Pearson, Post, Reeves, P., Rolde, Rollins, Sherburne, Simon, Strout, Tierney, Tuttle, Twitchell, Violette, Wentworth, Whittemore, Wood, Wyman, The Speaker.

**ABSENT** — Berry, Brown, A., Carroll, Churchill, Dow, Elias, Hickey, Howe, Jacques, P., MacEachern, Masterman, McMahon, Paul, Peterson, Prescott, Roope, Soulas, Tozier, Vincent, Vose.

**PAIRED** — Gillis-Hall.

Yes, 53; No, 76; Absent, 20; Paired, 2.

The **SPEAKER**: Fifty-three having voted in the affirmative and seventy-six in the negative, with twenty absent and two paired, the motion does not prevail.

Thereupon, the Bill was passed to be enacted, signed by the Speaker and sent to the Senate.

An Act to Clarify Certain Provisions Relating to the Statistical Reporting of Abortions (H. P. 545) (L. D. 676) (S. "A" S-160 to C. "A" H-339)

An Act Concerning the Categories of "Horseless Carriage" and "Antique Motor Car" under the Motor Vehicle Statutes (H. P. 635) (L. D. 786) (C. "A" H-439)

An Act Concerning Reimbursement for Health Care Services in Certified Rural Health Clinics (H. P. 700) (L. D. 890) (S. "A" S-208)

An Act Concerning Traditional Methods of Construction Under the Manufactured Housing Statutes (H. P. 724) (L. D. 911)

An Act to Update the Insured Value Factor in the Computation of Legal Tuition Fees under the Education Statutes (H. P. 732) (L. D. 919) (C. "A" H-441)

An Act Relating to the Powers of Hospital and Medical Service Organizations (H. P. 806) (L. D. 1009)

An Act to Provide Moneys for Snow Removal at Private Airports Open to the Public (H. P. 1043) (L. D. 1194) (C. "A" H-440)

Were reported by the Committee on Engrossed Bills as truly and strictly engrossed, passed to be enacted, signed by the Speaker and sent to the Senate.

#### Orders of the Day

The Following Joint Order: (S. P. 574)

WHEREAS, there is only one professional, resident musical proscenium theater company performing in the United States today; and

WHEREAS, that company started in the summer of 1959 at the Pickard Theater on the Bowdoin Campus at Brunswick; and

WHEREAS, the Brunswick Music Theater, as it is called, has presented over 180 productions and entertained over one million people since its founding; and

WHEREAS, the founder and guiding spirit behind this significant development is Victoria Crandall who first came to Maine to help run a music camp in 1940; and

WHEREAS, she has warmed the hearts of many Mainers and, along with her talented cast, has contributed much to the musical awareness development and enjoyment in this State; now, therefore, be it

**ORDERED**, the House concurring, that we the members of the Senate and House of Representatives of the 109th Legislature, recognize this important and growing contribution of Mrs. Victoria Crandall and do hereby proclaim this Day, May 24, 1979 as

**BRUNSWICK MUSIC THEATER DAY** in the State of Maine in her honor and urge all citizens to join in appropriate acknowledge-

ment in honor and celebration of the occasion; and be it further

**ORDERED**, that a suitable copy of this Order be transmitted to Mrs. Crandall in token of our esteem.

Came from the Senate read and passed. In the House, the Order was read and passed on concurrence.

The following Joint Order: (S. P. 576)

**ORDERED**, the House concurring, that when the House adjourns, it adjourns to nine o'clock in the morning on Tuesday, May 29; and when the Senate adjourns, it adjourns to ten thirty o'clock in the morning on Tuesday, May 29.

Came from the Senate read and passed. In the House, the Order was read and passed on concurrence.

An Act to Establish Standard Assessment Procedures for the Tax Laws (H. P. 1067) (L. D. 1348) (C. "A" H-431)

Was reported by the Committee on Engrossed Bills as truly and strictly engrossed.

The **SPEAKER**: The Chair recognizes the gentleman from Farmington, Mr. Morton.

Mr. **MORTON**: Mr. Speaker, Ladies and Gentlemen of the House: This particular bill, I happened to notice it because every time I see the words 'tax laws', I have been interested in that subject here in the House for six years, and I took a look at it and it is a six page bill which looks to me like sort of an errors and inconsistencies bill. Then I find that the Taxation Committee has come out with an eight page amendment and that disturbs me just a little, not that I think there is anything wrong, but I think with this extensive a change in the original legislation, we are due an explanation, and I would perhaps ask the chairman for that committee, who has already contacted, me, if she would perhaps give us a little explanation of the bill.

Also, I have two questions, one with respect to Section 3 on the amendment, and would like to ask in connection with Section 3 if this lays a new obligation on businessmen. And in connection with Section 22 on the amendment, what sort of additional information are we liable to get laid on us from the State Tax Assessor?

If the gentledady would like to talk about those things, I would like to listen.

The **SPEAKER**: The gentleman from Farmington, Mr. Morton, has posed a question through the Chair to the gentledady from Owl's Head, Mrs. Post, who may answer if she so desires.

The Chair recognizes that gentledady.

Mrs. **POST**: Mr. Speaker, Ladies and Gentlemen of the House: I guess I probably would have been disappointed if the gentleman from Farmington, Mr. Morton, had not questioned this bill, because if anything, he probably looks more closely to bills with my name on them if it has the word 'assessment' in it.

This bill is a further continuation of the Bureau of Taxation's work in standardizing the taxation statutes. The taxation statutes over a period of years have sort of grown willy-nilly as sections have been amended or repealed or set in, and there has been very little consistency. Last year a bill was passed which standardized the penalty section so that people who were dealing with state taxes knew that for those state taxes the same types of penalties would apply in all situations. It helped stop some of the confusion that many of our individuals and businessmen were finding as they tried to deal with state tax policy, which is never a very pleasant situation in the first place.

What this bill does is to set standard assessment procedures for the tax laws and by assessment it means how taxes are assessed. What has happened over the years is, as we have added a new tax, changed a tax, we have set up a different procedure for when taxes are

due, how late after the time for filing the tax assessor may go back for audit. There have been totally different procedures for many of the different kinds of taxes. That is essentially what this bill does.

The amendment was also supplied to us by the Bureau of Taxation, although, or course, we have had our staff people go over it. I think what the amendment is, as they were going through that process, they came up with some sections that they thought should be repealed and brought in to be more consistent with the original L. D. after it had already been printed.

Section 3 of the amendment, and I have to apologize for not having looked at this before, because when the gentleman sent me a note and said that he was interested in Section 3 and Section 22, I thought he meant of the original bill.

Section 3 of the committee amendment includes a change that was put in at the recommendation of the committee, or by the committee. The state had asked that there be a mandatory seven year time for keeping tax records for all tax purposes. In some instances, that is a lesser period than is presently the case, because in some instances the statutes actually say you have to keep them forever. I don't know if that is the intent, but in some instances that would have been a longer period of time.

What the committee felt should take place is that the State Tax Assessor, through his regular rule and regulation procedure and the APA, at which time there was certainly time for a public hearing, should set a mandatory time, if he wishes, for the keeping of tax records, but in no case can that exceed seven years.

Section 22 of the bill, actually, as I see it, is one of those sections where in fact someone was supposed to keep as a part of his permanent records and permanent means permanent, forever some of the records that are necessary for tax purposes, and under this bill it would no longer be necessary for him to keep those in his records forever.

I would be glad to answer any other questions. The repealing sections are taking out language from the different sections of the statutes. Many of them are references in the definition section to the state tax assessor and assessor which is used in a different manner in different parts of the statutes.

Thereupon, the Bill was passed to be enacted, signed by the Speaker and sent to the Senate.

An Act to Amend the Split Sentencing Provisions of the Criminal Code. (H. P. 1130) (L. D. 1399)

An Act Concerning Detentions, Public Proceedings and Recording Requirements under the Juvenile Code (H. P. 1144) (L. D. 1406) (C. "A" H-433)

An Act to Clarify the Interstate Corrections Compact (H. P. 1167) (L. D. 1435)

An Act to Allow Approved Conservation Plans to Satisfy the Requirements of the Water Pollution Abatement Licensing Program (H. P. 1185) (L. D. 1458) (C. "A" H-427)

An Act to Exclude Chainsaw and Skidder Allowances in the Computation of an Employee's Average Weekly Wage under the Workers' Compensation Act (H. P. 1259) (L. D. 1507)

An Act to Merge the Septage and Hazardous Waste Law into the Solid Waste Law and to Conform them with the Requirements of the Federal Resource and Conservation Act. (H. P. 1139) (L. D. 1518) (S. "A" S-180 to H. "A" H-318)

An Act to Enable Delegation of the Prevention of Significant Deterioration of Air Quality Program (H. P. 1207) (L. D. 1540) (C. "A" H-429)

An Act Relating to State Participation in General Assistance Programs (H. P. 1356) (L. D. 1592) (H. "B" H-469)

Were reported by the Committee on En-