

Maine Revised Statutes

Title 25: INTERNAL SECURITY AND PUBLIC SAFETY

Chapter 315: INVESTIGATION OF FIRE HAZARDS AND CAUSES

§2399. COMMISSIONER OF PUBLIC SAFETY'S EXPENSES

The Commissioner of Public Safety may incur reasonable expenses in educating the public in fire prevention and protection. [1973, c. 727, §1 (RPR).]

Every fire insurance company or association that does business or collects premiums or assessments in the State shall pay to the State Tax Assessor, in addition to the taxes now imposed by law to be paid by those companies or associations, 1.4% of the gross direct premiums for fire risks written in the State, less the amount of all direct return premiums thereon and all dividends paid to policyholders on direct fire premiums. Beginning in 2013 and every 5 years thereafter, by October 1st the Department of Professional and Financial Regulation, Bureau of Insurance shall determine for the subsequent 5 years the basis percentage of fire risk allocated to each line of insurance, and every fire insurance company or association shall pay the 1.4% tax based on that basis allocation. That tax must be paid as provided for insurance premium taxes as specified in Title 36, section 2521-A, except that the tax prescribed by this section must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated total tax to be paid for the current calendar year. The State Tax Assessor shall pay over all receipts from that tax to the Treasurer of State daily. Of these funds 75.7% must be used to defray the expenses incurred by the Commissioner of Public Safety in administering all fire preventive and investigative laws and rules and in educating the public in fire safety and is appropriated for those purposes and to carry out the administration and duties of the Office of the State Fire Marshal. Of these funds 24.3% must be used to defray the expenses of the fire training and education program as established in Title 20-A, chapter 319. [2013, c. 546, §6 (AMD); 2013, c. 546, §17 (AFF).]

Whenever a surplus accumulates in the special fund created by this section that is sufficient to defray the expenses of administration of this section for an ensuing period of one year, then, in the discretion of the Commissioner of Public Safety, the foregoing special tax for that year may be omitted, and the Commissioner of Public Safety shall certify to the State Tax Assessor that the special tax is to be omitted. The certification must be made not later than the 31st day of January of the year in which the tax would otherwise be assessed. [1997, c. 728, §22 (AMD).]

SECTION HISTORY

1973, c. 632, §§7,7-A (AMD). 1973, c. 727, §1 (RPR). 1977, c. 258, (AMD). 1981, c. 456, §§A89,A90 (AMD). 1983, c. 43, (AMD). 1985, c. 797, §63 (AMD). 1987, c. 816, §HH1 (AMD). 1991, c. 9, §J1 (AMD). 1997, c. 728, §22 (AMD). 2013, c. 95, §1 (AMD). 2013, c. 546, §6 (AMD). 2013, c. 546, §17 (AFF).

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