

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1791

H.P. 1202

House of Representatives, April 24, 2025

**Resolve, to Direct State Agencies to Implement the Social Security
Fairness Act**

(EMERGENCY)

Reference to the Committee on Labor suggested and ordered printed.

A handwritten signature in cursive script, reading "R. B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative FREDETTE of Newport.

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

3 **Whereas,** the windfall elimination provision and the government pension offset of the
4 federal Social Security Act reduce social security benefits for certain public employees in
5 the State, including teachers, police officers and firefighters; and

6 **Whereas,** the implementation of the federal Social Security Fairness Act of 2023
7 requires updates to state-level rules, policies and laws to align with changes to federal law
8 to ensure individuals in the State whose benefits are affected by the windfall elimination
9 provision and the government pension offset receive the benefits to which they are entitled;
10 and

11 **Whereas,** this resolve needs to take effect before the expiration of the 90-day period
12 because the Maine Public Employees Retirement System, the Department of
13 Administrative and Financial Services, Bureau of Revenue Services and other affected
14 departments need to take immediate actions to update to their rules, policies and laws to
15 align with changes to federal law to ensure that individuals in the State receive the social
16 security benefits to which they are entitled; and

17 **Whereas,** in the judgment of the Legislature, these facts create an emergency within
18 the meaning of the Constitution of Maine and require the following legislation as
19 immediately necessary for the preservation of the public peace, health and safety; now,
20 therefore, be it

21 **Sec. 1. Maine Public Employees Retirement System directed to act. Resolved:** That the Maine Public Employees Retirement System, referred to in this
22 resolve as "the state agency," shall:
23

24 1. Conduct a comprehensive review of its policies, procedures and rules to identify
25 changes necessary to align with the federal Social Security Fairness Act of 2023, referred
26 to in this resolve as the "Social Security Fairness Act";

27 2. Develop and propose any statutory changes required for the implementation of the
28 Social Security Fairness Act;

29 3. Adopt emergency rules, as authorized under the Maine Revised Statutes, Title 5,
30 section 8054, to expedite compliance with the Social Security Fairness Act;

31 4. Provide a detailed implementation plan to the joint standing committees of the
32 Legislature having jurisdiction over labor and housing matters no later than 6 months
33 following the effective date of this section; and

34 5. Ensure affected retirees and public employees are informed of their rights and
35 benefits under the Social Security Fairness Act.

36 **Sec. 2. Bureau of Revenue Services directed to act. Resolved:** That the
37 Department of Administrative and Financial Services, Bureau of Revenue Services shall:

38 1. Review and amend its rules and procedures, as necessary, to implement the Social
39 Security Fairness Act;

40 2. Collaborate with the state agency to ensure coordination of benefits and address tax
41 implications;

3. Submit any proposed statutory changes required for the implementation of the Social Security Fairness Act to the joint standing committee of the Legislature having jurisdiction over taxation matters; and

4. Adopt emergency rules, as authorized under the Maine Revised Statutes, Title 5, section 8054, to expedite compliance with the Social Security Fairness Act.

Sec. 3. Office of the Governor; coordination among state departments.

Resolved: That the Office of the Governor shall:

1. Designate a lead department to oversee and coordinate implementation of the Social Security Fairness Act across all affected state departments;

2. Establish a working group comprising representatives from the state agency, the Department of Administrative and Financial Services, Bureau of Revenue Services and other relevant departments to facilitate collaboration and address implementation challenges; and

3. Provide periodic updates to the Legislature on the status of implementation efforts.

Sec. 4. Reporting requirements. Resolved: That the state agency, the Department of Administrative and Financial Services, Bureau of Revenue Services and any other affected department shall:

1. Submit an initial report to the Joint Standing Committee on Labor, the Joint Standing Committee on Housing and Economic Development and the Joint Standing Committee on Taxation by January 1, 2026 outlining preliminary findings and proposed actions;

2. Provide reports subsequent to the report under subsection 1 every 6 months until full implementation of the Social Security Fairness Act is achieved; and

3. Include in the reports under subsections 1 and 2 recommendations for any additional legislative actions needed to support implementation of the Social Security Fairness Act.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

SUMMARY

This resolve directs the Maine Public Employees Retirement System, the Department of Administrative and Financial Services, Bureau of Revenue Services and other affected departments to implement the federal Social Security Fairness Act of 2023. The resolve requires the Maine Public Employees Retirement System and Bureau of Revenue Services to conduct an internal review of rules and policies to identify necessary changes, adopt emergency rules and provide a plan to implement the federal Social Security Fairness Act of 2023.

The resolve directs the Office of the Governor to designate a lead department to oversee and coordinate the implementation of the federal Social Security Fairness Act of 2023 across all affected state departments and establish a working group to facilitate collaboration among departments and address implementation challenges. The resolve also includes reporting requirements.