

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals
(may include minor formatting differences from printed original)

LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND NINETEENTH LEGISLATURE

FIRST REGULAR SESSION
December 2, 1998 to June 19, 1999

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
SEPTEMBER 18, 1999

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

J.S. McCarthy Company
Augusta, Maine
1999

must receive an alcohol server instructor's certificate. There is a \$5 \$10 fee for the seminar to offset expenses incurred in carrying out this subsection. The instructor of each course provided shall supply the bureau with the name, address and telephone number of each attendant.

Sec. 7. 28-A MRSA §2519, sub-§§6-A and 6-B are enacted to read:

6-A. Instructor qualifications. In order to qualify for an alcohol server instructor's certificate, an instructor shall:

- A. Attend a seminar biennially as provided in subsection 6;
- B. Apply for a certificate for each approved course to be instructed; and
- C. Provide a letter from the administrator of the course approved by the advisory committee to train instructors acknowledging that the instructor is in good standing with the approved course; and

In addition to the requirements of paragraphs A to C, an instructor seeking recertification shall conduct a minimum of 4 courses during the previous certification term for the course for which the instructor is seeking recertification.

6-B. Suspension of certificate. The commissioner may suspend or revoke an alcohol server instructor's certificate upon the recommendation of the advisory committee. The following are grounds for an action to suspend or revoke a certificate:

- A. Repeated instances of failure to provide timely, accurate or legible information required by subsection 7;
- B. Repeated instances of failure to follow the course outline or cover the course criteria that were used to gain approval; or
- C. Receipt of a request to suspend or revoke a certificate from the administrator of the course approved by the advisory committee to train instructors.

Sec. 8. 28-A MRSA §2519, sub-§7, as amended by PL 1997, c. 373, §168, is further amended to read:

7. Course accountability. The chief may appoint an ~~employee~~ officer of the bureau to monitor each alcohol server education course to ensure that the course presents proper training and meets the approved criteria. The bureau shall maintain a record of the participants who have completed an alcohol server training course. Each instructor of an approved

course shall provide the chief with the names, addresses, dates of birth and the driver's license numbers, state identification card numbers or social security numbers of students who complete the course and the date of completion. The instructors shall forward \$3 ~~of the enrollment fee~~ to the bureau for every name submitted. The amounts collected must be retained by the bureau to cover costs ~~incurred in carrying out this subsection~~ related to alcohol server education training.

Sec. 9. 28-A MRSA §2519-A is enacted to read:

§2519-A. Rules

The bureau may adopt rules for the purpose of waiving the fee for the alcohol server education course in the event of demonstrated need and inability to pay. Rules adopted pursuant to this section are routine technical rules pursuant to Title 5, chapter 375, subchapter II-A.

Sec. 10. Allocation. The following funds are allocated from Other Special Revenue funds to carry out the purposes of this Act.

| | 1999-00 | 2000-01 |
|---|----------|----------|
| PUBLIC SAFETY, DEPARTMENT OF Liquor Enforcement | | |
| All Other | \$10,125 | \$13,500 |
| Allocates funds for the costs of administering a certification process for alcohol server course instructors. | | |

See title page for effective date.

CHAPTER 520

H.P. 1053 - L.D. 1484

An Act to Conform the Maine Tax Laws for 1998 With the United States Internal Revenue Code

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

Whereas, the 90-day period would delay the processing of the 1998 income tax returns; and

Whereas, legislative action is immediately necessary to ensure continued and efficient administration

of the Maine income tax law and certain other state taxes; 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:

Sec. 1. 36 MRSA §111, sub-§1-A, as amended by PL 1997, c. 596, §1 and affected by §2, is further amended to read:

1-A. Code. "Code" means the United States Internal Revenue Code of 1986 and amendments to that Code as of December 31, ~~1997~~ 1998.

Sec. 2. 36 MRSA §5122, sub-§1, ¶J, as amended by PL 1997, c. 746, §2 and affected by §24, is further amended to read:

J. The amount claimed as a business expense that is included in the investment credit for the high-technology investment tax credit; ~~and~~

Sec. 3. 36 MRSA §5122, sub-§1, ¶K, as enacted by PL 1997, c. 746, §3 and affected by §24, is amended to read:

K. For income tax years beginning on or after January 1, 1997, all items of loss, deduction and other expense of a financial institution subject to the tax imposed by section 5206, to the extent that those items are passed through to the taxpayer for federal income tax purposes, including, if the financial institution is an S corporation, the taxpayer's pro rata share and, if the financial institution is a partnership or limited liability company, the taxpayer's distributive share. An addition may not be made under this paragraph for any losses recognized on the disposition by a taxpayer of an ownership interest in a financial institution; ~~and~~

Sec. 4. 36 MRSA §5122, sub-§1, ¶L is enacted to read:

L. For income tax years beginning on or after January 1, 1999, but before January 1, 2000, an amount equal to 25% of any amount allowed to a self-employed individual as a deduction for health insurance expenses pursuant to Section 162(l) of the Code; and for income tax years beginning on or after January 1, 2000, but before January 1, 2002, an amount equal to 16.67% of any amount allowed as a deduction pursuant to Section 162(l) of the Code.

Sec. 5. Application. This Act applies to tax years beginning on or after January 1, 1998.

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

Effective June 17, 1999.

CHAPTER 521

H.P. 131 - L.D. 162

An Act to Make Minor Substantive Changes in the Tax Laws

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

PART A

Sec. A-1. 36 MRSA §142, as amended by PL 1997, c. 504, §2, is further amended to read:

§142. Cancellation and abatement

The State Tax Assessor may, within 3 years from the date of assessment, or whenever a written request has been submitted by a taxpayer within 3 years of the date of assessment, cancel any tax that has been levied illegally. In addition, if justice requires, the ~~State Tax Assessor~~ assessor may, with the approval of the Governor or the Governor's designee, abate within 3 years from the date of assessment, or whenever a written request has been submitted by a taxpayer within 3 years of the date of assessment, all or any part of any tax assessed by the ~~State Tax Assessor~~ assessor.

Sec. A-2. 36 MRSA §187-B, sub-§1, as amended by PL 1995, c. 657, §7 and affected by §10, is further amended to read:

1. Failure to file return. Any person who fails to make and file any return required under this Title at or before the time the return becomes due is liable for one of the following penalties if the person's tax liability shown on such return or otherwise determined to be due is greater than \$25.

A. If the return is filed before or within 30 days after the taxpayer receives from the ~~State Tax Assessor~~ assessor a formal demand that the return be filed, or if the return is not filed but the tax due is assessed by the assessor before the taxpayer receives from the assessor a formal demand that the return be filed, the penalty is \$25 or 10% of the tax due, whichever is greater.