

# 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 TWENTY-THIRD LEGISLATURE**

**SECOND REGULAR SESSION**  
**January 2, 2008 to March 31, 2008**

**FIRST SPECIAL SESSION**  
**April 1, 2008 to April 18, 2008**

**THE GENERAL EFFECTIVE DATE FOR**  
**SECOND REGULAR SESSION**  
**NON-EMERGENCY LAWS IS**  
**JUNE 30, 2008**

**THE GENERAL EFFECTIVE DATE FOR**  
**FIRST SPECIAL SESSION**  
**NON-EMERGENCY LAWS IS**  
**JULY 18, 2008**

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

---

---

**Penmor Lithographers**  
**Lewiston, Maine**  
**2008**

**CHAPTER 688  
H.P. 1465 - L.D. 2079**

**An Act To Strengthen the  
Crime of Visual Sexual  
Aggression against a Child**

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

**Sec. 1. 17-A MRSA §256, sub-§1**, as amended by PL 2005, c. 655, §1, is further amended to read:

**1.** A person is guilty of visual sexual aggression against a child if:

A. For the purpose of arousing or gratifying sexual desire or for the purpose of causing affront or alarm, the actor, having in fact attained 18 years of age, exposes the actor's genitals to another person or causes the other person to expose that person's genitals to the actor and the other person, not the actor's spouse, has not in fact attained 14 years of age. Violation of this paragraph is a Class D crime;

B. For the purpose of arousing or gratifying sexual desire, the actor, having in fact attained 18 years of age, exposes the actor's genitals to another person or causes the other person to expose that person's genitals to the actor and the other person, not the actor's spouse, has not in fact attained 12 years of age. Violation of this paragraph is a Class C crime;

C. For the purpose of arousing or gratifying sexual desire, the actor, having in fact attained 18 years of age, intentionally engages in visual surveillance, aided or unaided by mechanical or electronic equipment, of the uncovered breasts, buttocks, genitals, anus or pubic area of another person ~~in a private place~~, not the actor's spouse and not having in fact attained 14 years of age, under circumstances in which a reasonable person would expect to be safe from such visual surveillance. Violation of this paragraph is a Class D crime; or

D. For the purpose of arousing or gratifying sexual desire, the actor, having in fact attained 18 years of age, intentionally engages in visual surveillance, aided or unaided by mechanical or electronic equipment, of the uncovered breasts, buttocks, genitals, anus or pubic area of another person ~~in a private place~~, not the actor's spouse and not having in fact attained 12 years of age, under circumstances in which a reasonable person would expect to be safe from such visual surveillance. Violation of this paragraph is a Class C crime.

~~As used in this subsection, the term "private place" has the same meaning as in section 511.~~

**Sec. 2. 17-A MRSA §511, sub-§2**, as amended by PL 1999, c. 116, §1, is further amended to read:

**2.** As used in this section, "private place" means a place where one may reasonably expect to be safe from surveillance, including, but not limited to, changing or dressing rooms, bathrooms and similar places; ~~but excluding a place to which the public or a substantial group has access.~~

See title page for effective date.

**CHAPTER 689  
S.P. 778 - L.D. 1984**

**An Act To Provide a State  
Income Tax Deduction to  
Dentists for Military Pensions**

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

**Sec. 1. 36 MRSA §5122, sub-§2, ¶Y**, as enacted by PL 2007, c. 466, Pt. A, §68 and affected by §70, is amended to read:

Y. The portion of contributions to a qualified tuition program established under Section 529 of the Code up to \$250 per designated beneficiary. This deduction may not be claimed on returns when federal adjusted gross income exceeds \$100,000 for returns with a filing status of single or married filing separately or \$200,000 for returns with a filing status of married joint or head of household; ~~and~~

**Sec. 2. 36 MRSA §5122, sub-§2, ¶Z**, as enacted by PL 2007, c. 466, Pt. A, §69, is amended to read:

Z. For income tax years beginning on or after January 1, 2006, to the extent included in federal adjusted gross income and not otherwise removed from Maine taxable income, an amount equal to the total of capital gains and ordinary income resulting from depreciation recapture determined in accordance with the Code, Sections 1245 and 1250 that is realized upon the sale of property certified as multifamily affordable housing property by the Maine State Housing Authority in accordance with Title 30-A, section 4722, subsection 1, paragraph AA; ~~and~~

**Sec. 3. 36 MRSA §5122, sub-§2, ¶AA** is enacted to read:

AA. The amount of pension benefits to the extent included in federal adjusted gross income under a

military retirement plan as defined in paragraph M that exceed the amount of military retirement plan pension benefits deducted under paragraph M and that are received by a person who practices as a licensed dentist in this State for an average of at least 20 hours per week during the tax year and who accepts patients who receive benefits under the MaineCare program administered under Title 22, chapter 855.

**Sec. 4. Application.** This Act applies to tax years beginning on or after January 1, 2008.

**Sec. 5. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

**Revenue Services - Bureau of 0002**

Initiative: Provides one-time funds for the computer programming costs associated with the military pension deduction for certain dentists.

GENERAL FUND	2007-08	2008-09
All Other	\$0	\$11,000
GENERAL FUND TOTAL	\$0	\$11,000

See title page for effective date.

**CHAPTER 690**

**H.P. 1562- L.D. 2192**

**An Act To Increase Access to Dental Care**

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

**Sec. 1. 36 MRSA §5219-BB** is enacted to read:

**§5219-BB. Dental care access credit**

**1. Definitions.** As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Eligible dentist" means a person licensed as a dentist under Title 32, chapter 16, subchapter 3 who, after January 1, 2009:

- (1) First begins practicing dentistry in the State by joining an existing dental practice in an underserved area or establishing a new dental practice or purchasing an existing dental practice in an underserved area;

- (2) Agrees to practice full time for at least 5 years in an underserved area; and

- (3) Is certified under subsection 3 to be eligible by the oral health program.

B. "Oral health program" means the program established pursuant to Title 22, section 2127.

C. "Underserved area" means an area in the State that is a dental health professional shortage area as defined by the federal Department of Health and Human Services, Health Resources and Services Administration.

**2. Credit.** An eligible dentist is allowed a credit, not to exceed \$15,000, against the taxes due under this Part. The credit may be claimed in the first year that the eligible dentist meets the conditions of eligibility for at least 6 months and each of the 4 subsequent years. The credit is not refundable.

**3. Eligibility limitation; certification.** The oral health program shall certify up to 5 eligible dentists in 2009 and up to 5 additional eligible dentists in 2010. Additional dentists may not be certified after 2010. The oral health program shall monitor certified dentists to ensure that they continue to be eligible for the credit under this section and shall decertify any dentist who ceases to meet the conditions of eligibility. The oral health program shall notify the bureau whenever a dentist is certified or decertified. A decertified dentist ceases to be eligible for the credit under this section beginning with the tax year during which the dentist is decertified.

**4. Review.** By March 1, 2011, the oral health program shall submit to the joint standing committee of the Legislature having jurisdiction over taxation matters a report that analyzes the effectiveness of the credit provided by this section in attracting dentists to underserved areas and recommending whether the credit should be retained, repealed or amended. The committee may submit legislation to the First Regular Session of the 125th Legislature related to the report.

**5. Repeal.** This section is repealed December 31, 2015.

See title page for effective date.

**CHAPTER 691**

**S.P. 770 - L.D. 1976**

**An Act To Enhance Economic Development in Maine's Aviation Industry**

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