MAINE STATE LEGISLATURE

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LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-FOURTH LEGISLATURE

FIRST REGULAR SESSION December 3, 2008 to June 13, 2009

THE GENERAL EFFECTIVE DATE FOR FIRST REGULAR SESSION NON-EMERGENCY LAWS IS SEPTEMBER 12, 2009

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

Augusta, Maine 2009

Sec. 1. P&SL 1941, c. 62, §1, as amended by PL 1975, c. 461, §7, is repealed and the following enacted in its place:

Sec. 1. Territorial limits; corporate name; purpose. The inhabitants and territory of the Town of Milo constitute a body politic and corporate under the name of the Milo Water District, referred to in this Act as "the district," for the purpose of supplying the Town of Milo and the inhabitants and others of the district with pure water for domestic, sanitary, commercial, industrial, agricultural and municipal purposes and for the purpose of supplying the town and inhabitants and others within the territory of the district with sewer services.

See title page for effective date.

CHAPTER 11 H.P. 656 - L.D. 953

An Act To Amend the Charter of the Winterport Water District

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

Whereas, Private and Special Law 2005, chapter 50, section 8 gave the Winterport Water District authority to disconnect water for nonpayment of sewer service until 90 days after the adjournment of the Second Regular Session of the 123rd Legislature; and

Whereas, Private and Special Law 2007, chapter 8 extended that authority until 90 days after the First Regular Session of the 124th Legislature; and

Whereas, the Public Utilities Commission has monitored the district's use of the authority granted under Private and Special Law 2005, chapter 50, section 8 and has recommended that authority granted under Private and Special Law 2005, chapter 50, section 8 continue; and

Whereas, the authority to disconnect water for nonpayment of sewer service will cease 90 days after the adjournment of the First Regular Session of the 124th Legislature; and

Whereas, if this legislation is not an emergency, the Winterport Water District's authority to disconnect water for nonpayment of sewer service will cease; 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. P&SL 1969, c. 94, section 18-E, 2nd ¶, as amended by P&SL 2007, c. 8, §1, is repealed.

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

Effective April 17, 2009.

CHAPTER 12 S.P. 189 - L.D. 490

An Act To Amend the Laws Regarding Mandatory Electronic Filing of Certain Tax Returns

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

Whereas, the Department of Administrative and Financial Services, Bureau of Revenue Services has adopted a rule mandating that, beginning April 1, 2009, all persons preparing returns for sales, use and service provider tax that are required to be filed monthly must file the returns electronically; and

Whereas, this requirement creates hardship for some taxpayers and failure to comply may result in the imposition of tax penalties; 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:

Electronic filing requirements. Sec. 1. With regard to electronic filing requirements established by the Department of Administrative and Financial Services, Bureau of Revenue Services that begin on April 1, 2009, the bureau shall continue the practice of leniency in granting waivers of the electronic filing requirement for any taxpayer who has difficulty in meeting the requirements of electronic filing and shall provide clear explanation to taxpayers by the most expeditious method of the availability of waivers. The bureau shall report by January 15th annually to the joint standing committee of the Legislature having jurisdiction over taxation matters regarding the status of electronic filing requirements and the number of waivers requested and granted. The bu-