

# 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.**

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**Augusta, Maine**  
**2009**

pilot program for early voting and the February 25, 2008 report on the November 2007 pilot program for early voting from the Office of the Secretary of State and best practices used by other states that have early voting laws; and be it further

**Sec. 2. Reporting date established. Resolved:** That the Secretary of State shall submit a report by January 15, 2010 to the Joint Standing Committee on Legal and Veterans Affairs detailing the results of the pilot program under section 1. The report may include suggested legislation necessary to implement early voting. The committee may submit legislation regarding early voting to the Legislature during the Second Regular Session of the 124th Legislature.

See title page for effective date.

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## CHAPTER 25

### H.P. 64 - L.D. 74

#### Resolve, To Review and Update Sales Tax Exemptions for Products Purchased for Agricultural Use

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

**Whereas,** interpretations of statute and communication of interpretations are essential for consistent implementation of laws; and

**Whereas,** the review of certain sales tax exemptions by 3 state agencies is a first step in developing recommendations for improvements in rules and bulletins; and

**Whereas,** these recommendations need to come back to the joint standing committees of jurisdiction; 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

**Sec. 1. Review of rules and bulletins. Resolved:** That the Department of Agriculture, Food and Rural Resources, referred to as "the department" in this resolve, shall review the rules and bulletins of the Department of Administrative and Financial Services, Bureau of Revenue Services, referred to in this resolve as "the bureau," related to sales tax exemptions for the purchase of products used in commercial agricultural crop production or in animal agriculture pur-

suant to the Maine Revised Statutes, Title 36, section 1760, subsections 7-B and 7-C and the refund of sales taxes related to machinery and equipment purchases for commercial agricultural production pursuant to Title 36, section 2013. The department shall determine whether or not the appropriate products, machinery and equipment are included in rules or in bulletins written and distributed by the bureau to interpret the statutory provisions for sales tax exemptions and sales tax refunds pertaining to agriculture.

The department shall confer with the Department of Conservation on the advisability of including the growing of trees for harvest in the definition of "commercial agricultural crop production." No later than September 15, 2009, the department shall provide the bureau with any recommended changes to the bureau's rules and bulletins; and be it further

**Sec. 2. Notice of revisions to and interpretations of rules and bulletins. Resolved:** That the bureau shall provide the department with a description of the process used to notify the public, and retailers and wholesalers in particular, of amendments to the bureau's rules and revisions to the bureau's bulletins regarding products qualifying for sales tax exemptions or equipment and machinery eligible for a sales tax refund. The bureau shall also provide the department with a description on how the bureau responds to requests for an interpretation of the statutes, rules or bulletins developed to implement the statutes. The bureau, in consultation with the department, shall develop a protocol for documenting requests for interpretations and responding to them. The goal of this review is to improve the bureau's ability to deliver consistent responses to inquiries and accountability within the bureau; and be it further

**Sec. 3. Report and recommendations submitted to joint standing committees. Resolved:** That the bureau shall review the recommendations of the department under section 1 and prepare proposed changes to the bureau's rules and bulletins based on the recommendations. The bureau shall prepare a response to the department's recommended changes that includes the bureau's comments on each recommended change and any statutory changes needed to implement the department's recommendations, and include this information in its report to the legislative committees along with an estimate of the fiscal impact of each recommendation.

The bureau shall report its findings and any recommendations to the Joint Standing Committee on Taxation and the Joint Standing Committee on Agriculture, Conservation and Forestry by January 15, 2010. The report must include a description of an improved protocol to respond to requests for interpretations as developed under section 2. The recommendations may include revisions to the bureau's bulletins or rules or convey a decision to adopt rules to clarify

products eligible for the sales tax exemption and purchases eligible for a refund of sales tax. The Joint Standing Committee on Taxation and the Joint Standing Committee on Agriculture, Conservation and Forestry may each submit legislation to the Second Regular Session of the 124th Legislature relating to the report.

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

Effective May 4, 2009.

## CHAPTER 26

### H.P. 439 - L.D. 625

#### **Resolve, To Ensure All Children Covered by MaineCare Receive Early and Periodic Screening, Diagnosis and Treatment Services**

**Sec. 1. Early and periodic screening, diagnosis and treatment. Resolved:** That the Department of Health and Human Services shall form a work group, including representation from the Department of Education and other public and private stakeholders, to evaluate the current system for provision of early and periodic screening, diagnosis and treatment services in the State and to make recommendations to improve the efficiency and effectiveness of those services in meeting the needs of MaineCare-eligible children. The department shall report to the Joint Standing Committee on Health and Human Services by January 15, 2010 on the findings and recommendations of this work group. The Joint Standing Committee on Health and Human Services is authorized to submit legislation related to the report to the Second Regular Session of the 124th Legislature to facilitate the implementation of the work group's recommendations.

See title page for effective date.

## CHAPTER 27

### H.P. 30 - L.D. 35

#### **Resolve, Directing the State Tax Assessor To Work with Local Law Enforcement Agencies To Improve Tax Collection and Enforcement along the Border of the State**

**Sec. 1. State Tax Assessor to work with municipal and county officials and law enforcement agencies. Resolved:** That the State Tax Assessor shall work with municipal and county officials and law enforcement agencies in areas close to the border with New Hampshire to identify residents of the State who register vehicles, aircraft or watercraft in another state to avoid paying excise taxes in the State and otherwise avoid state income and sales tax. The assessor shall submit a report to the joint standing committee of the Legislature having jurisdiction over taxation matters by January 15, 2011 describing activities conducted pursuant to this resolve and reporting the amount of revenue collected as a result of those activities. The committee may submit legislation to the First Regular Session of the 125th Legislature related to the report.

See title page for effective date.

## CHAPTER 28

### S.P. 367 - L.D. 984

#### **Resolve, To Establish a Pilot Program To Provide Greater Cooperation and Coordination between the University of Maine System and the Maine Community College System**

**Sec. 1. Pilot program established. Resolved:** That Southern Maine Community College and Kennebec Valley Community College shall develop a pilot program with the University of Southern Maine and the University of Maine at Augusta, respectively, to provide a seamless transition process for students attending the Maine Community College System to earn an associate degree and to transfer their college credits to attend the University of Maine System with the goal of graduating with a baccalaureate degree; and be it further

**Sec. 2. Goals. Resolved:** That the goals of the pilot program are to develop a model for further collaboration between the participating colleges and universities in the service of student success, retention and degree completion and to provide data for future academic policy for all future student success. To achieve these goals, the participating colleges and universities shall ensure that the pilot program is a student-centered model that:

1. Leads to a seamless pathway between a community college and a university;
2. Supports students in obtaining appropriate information leading to course selection that maximizes the transfer of credits between institutions;