

# 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**

1. An increase of 14% or more in property fiscal capacity from the 2007 certified state valuation to the 2008 certified state valuation; and

2. A decrease of 6% or more in property fiscal capacity from the 2008 certified state valuation to the 2009 certified state valuation.

A municipality eligible under this section is entitled to receive a transition adjustment that provides that the property fiscal capacity of that municipality is the 2009 certified state valuation for fiscal year 2009-10 funding calculations.

See title page for effective date.

**CHAPTER 126**  
**S.P. 479 - L.D. 1321**

**Resolve, To Facilitate Disclosure of Information to Taxpayer Representatives**

**Sec. 1. Disclosure form. Resolved:** That the State Tax Assessor shall develop and make available on the publicly accessible website of the Department of Administrative and Financial Services, Bureau of Revenue Services a simplified limited power of attorney form that may be used by a taxpayer to authorize employees of the bureau to discuss taxpayer information with a designated representative of the taxpayer. The form and applicable instructions must have a readability score, as determined by a recognized instrument for measuring adult literacy levels, equivalent to no higher than a 6th-grade reading level. The State Tax Assessor shall submit a copy of the form and instructions to the Joint Standing Committee on Taxation by January 15, 2010.

See title page for effective date.

**CHAPTER 127**  
**H.P. 775 - L.D. 1120**

**Resolve, Relating To Review of Certain Changes in the Application of the Sales and Use Tax Law**

**Sec. 1. Consultation. Resolved:** That before the Department of Administrative and Financial Services, Bureau of Revenue Services implements a significant change in policy, practice or interpretation of the sales and use tax law that would result in additional revenue, it shall consult with the Office of the Attorney General prior to implementing that change to determine if the change represents a policy shift that ought to be reviewed by the appropriate legislative

committee of oversight. The Office of the Attorney General shall provide information periodically to the joint standing committee of the Legislature having jurisdiction over taxation matters regarding the consultation process and, consistent with attorney-client privilege and any other legal privilege and legal confidentiality requirements, provide a brief summary of the issues for which a consultation was sought and the results of the consultation; and be it further

**Sec. 2. Repeal. Resolved:** That this resolve is repealed 5 years following the effective date of this resolve.

See title page for effective date.

**CHAPTER 128**  
**S.P. 345 - L.D. 923**

**Resolve, To Reduce Funding to Maine Clean Election Act Candidates**

**Sec. 1. Funding reduced for Maine Clean Election Act candidates. Resolved:** That, notwithstanding the Maine Revised Statutes, Title 21-A, chapter 14 and Public Law 2009, chapter 213, Part NNNN, the amount distributed to certified candidates for the Legislature by the Commission on Governmental Ethics and Election Practices pursuant to the Maine Clean Election Act during the 2010 election cycle must be equal to the amount distributed to certified candidates for the Legislature by the commission during the 2008 election cycle; and be it further

**Sec. 2. Distributions to certified candidates; rules. Resolved:** That, notwithstanding Public Law 2009, chapter 213, Part NNNN, sections 1 to 3, the Commission on Governmental Ethics and Election Practices shall distribute Maine Clean Election Act funds to certified legislative candidates in accordance with section 1 and to gubernatorial candidates in accordance with the Maine Revised Statutes, Title 21-A, section 1125. The commission shall also establish rules to implement Title 21-A, section 1125, subsection 13. The rules must set forth procedures for certified Maine Clean Election Act candidates to accept and spend contributions if the commission determines that revenues in the Maine Clean Election Fund are insufficient to make distributions to certified candidates. Rules adopted in accordance with this section are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A. The commission shall publish the adopted rules on its publicly accessible website and in a guidebook distributed to certified candidates. The commission shall report back to the Joint Standing Committee on Legal and Veterans Affairs by February 15, 2010 on how the distributions provided by Title 21-A, chapter 14 are to be made; and be it further