

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND THIRTY-SECOND LEGISLATURE

FIRST REGULAR SESSION
December 4, 2024 to March 21, 2025

FIRST SPECIAL SESSION
March 25, 2025 to June 25, 2025

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NONEMERGENCY LAWS IS
JUNE 20, 2025

THE GENERAL EFFECTIVE DATE FOR
FIRST SPECIAL SESSION
NONEMERGENCY LAWS IS
SEPTEMBER 24, 2025

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

Augusta, Maine
2025

under this section, and the disposition, including a suspension, for that juvenile crime in Title 15, section 3314, subsection 3 ~~3-C~~, except as otherwise provided or except where the context clearly requires otherwise.

Sec. 28. 34-A MRSA §1001, sub-§11, as amended by PL 2017, c. 148, §6, is further amended to read:

11. Juvenile client. "Juvenile client" means a juvenile committed to a juvenile correctional facility who is either residing at the facility or is on community reintegration status, or ordered confined in a juvenile correctional facility pursuant to ~~Title 12, section 6004, 8004 or 10608; Title 15, section 3314, subsection 1, paragraph H; Title 15, section 3314, subsection 7; or Title 29-A, section 115.~~

Sec. 29. 34-A MRSA §3802, sub-§1, ¶G, as amended by PL 2007, c. 686, §2, is repealed.

Sec. 30. Application. The changes made by this Act have no effect on any charges, adjudications or dispositions for conduct committed prior to the effective date of this Act.

See title page for effective date.

CHAPTER 432

H.P. 12 - L.D. 48

An Act to Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes

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

Whereas, state tax law needs to be updated to conform to federal law before the 90-day period expires to avoid delay in the processing of income tax returns for 2024; and

Whereas, legislative action is immediately necessary to ensure continued and efficient administration of the state income tax 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 2023, c. 619, §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, ~~2023~~ 2024.

Sec. 2. Application. This Act applies to tax years beginning on or after January 1, 2024 and to any prior tax year as specifically provided by the United States Internal Revenue Code of 1986 and amendments to that Code as of December 31, 2024.

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

Effective July 1, 2025.

CHAPTER 433

H.P. 46 - L.D. 82

An Act to Amend the Workers' Compensation Laws by Extending Indefinitely the Presumption Applying to Law Enforcement Officers, Corrections Officers, E-9-1-1 Dispatchers, Firefighters and Emergency Medical Services Persons Diagnosed with Post-traumatic Stress Disorder

Mandate preamble. This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, 2/3 of all of the members elected to each House have determined it necessary to enact this measure.

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 presumption applying to law enforcement officers, corrections officers, E-9-1-1 dispatchers, firefighters and emergency medical services persons diagnosed with post-traumatic stress disorder in the workers' compensation laws is necessary for the recruitment and retention of professionals employed in these career fields; and

Whereas, the presumption is set to expire on October 1, 2025, which may be before the 90-day period has ended; 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,