

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND THIRTY-SECOND LEGISLATURE

SECOND REGULAR SESSION
JANUARY 7, 2026 to APRIL 29, 2026

THE GENERAL EFFECTIVE DATE FOR
SECOND REGULAR SESSION
NONEMERGENCY LAWS IS
JULY 29, 2026

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

Augusta, Maine
2026

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 each year from 2027 to 2032. Additional dentists may not be certified after 2032. 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. Annual report. By March 1, 2028 and annually thereafter, 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by this section in attracting dentists to underserved areas and recommending whether the credit should be retained, repealed or amended.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 any regular or special session of the Legislature related to the report.

5. Rules. The Department of Health and Human Services may adopt rules to implement this section. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

6. Repeal. This section is repealed December 31, 2037.

See title page for effective date.

CHAPTER 714

S.P. 691 - L.D. 1773

An Act to Criminalize Certain Offenses Related to Gift Card Thefts

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

Sec. 1. 17-A MRSA §363, sub-§2 is enacted to read:

2. As used in this section, "retail merchandise" means any product, good or other item of value that is displayed, held, stored or offered by a retailer for retail sale to consumers. "Retail merchandise" includes, but is not limited to, tangible personal property, gift cards, electronics and commodities.

See title page for effective date.

CHAPTER 715

S.P. 745 - L.D. 1904

An Act to Establish the Municipal Shoreline Protection Legal Fund

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

Sec. 1. 38 MRSA §450 is enacted to read:

§450. Municipal Shoreline Protection Legal Fund

1. Fund established. The Municipal Shoreline Protection Legal Fund, referred to in this section as "the fund," is established within the department to provide financial assistance to municipalities that have incurred or expect to incur legal costs in pursuing shoreland zoning violations. The fund consists of money received from any public or private source, including, but not limited to, any monetary penalties deposited in the fund in accordance with section 480-R, subsection 1. The fund must be held separate and apart from all other money, funds and accounts. Interest earned by the fund must be credited to the fund. Any unexpended balances remaining in the fund at the end of any fiscal year do not lapse and must be carried forward to the next fiscal year.

2. Administration; use of money in fund. The department shall administer the fund. In accordance with rules adopted by the department pursuant to subsection 4, the department shall use money in the fund to provide financial assistance to municipalities that have incurred or expect to incur legal costs in pursuing shoreland zoning violations. The department may use money in the fund to cover the department's actual costs incurred in administering the fund.

3. Reimbursement. In accordance with rules adopted by the department pursuant to subsection 4, a municipality that receives financial assistance from the fund under subsection 2 may be required to reimburse the fund following the settlement or final adjudication of the legal claim for which the financial assistance was received.

4. Rules. The department shall adopt rules necessary for the implementation and administration of the fund, including, but not limited to, rules establishing standards for the provision of financial assistance from the fund to a municipality pursuant to subsection 2 and rules establishing standards for municipal reimbursement of financial assistance received from the fund pursuant to subsection 3. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

Sec. 2. 38 MRSA §480-R, sub-§1, as enacted by PL 1987, c. 809, §2, is amended by enacting at the end a new first blocked paragraph to read: