# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

## FIRST SPECIAL SESSION - 1989

## Legislative Document

No. 1798

S.P. 680

In Senate, August 21, 1989

Received by the Secretary of the Senate on August 17, 1989. Referred to the Committee on Appropriations and Financial Affairs and 1,400 ordered printed pursuant to Joint Rule 14.

JOY J. O'BRIEN Secretary of the Senate

Presented by Senator PEARSON of Penobscot.

### STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-NINE

An Act to Make Supplemental Appropriations and Allocations for Expenditures of State Government and to Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 1990, and June 30, 1991.

(EMERGENCY)



Emergency preamble. Whereas, become effective until 90 days a	Acts of the Legislature do not
as emergencies; and	arter adjournment unress enacted
Whereas, certain obligations	s and expenses became due and
payable on or immediately after Ju	
· · · · · · · · · · · · · · · · · · ·	f the Legislature, these facts
create an emergency within the Maine and require the followi	meaning of the Constitution of ng legislation as immediately
necessary for the preservation of	
safety; now, therefore,	
Be it enacted by the People of the State	of Maine as follows:
	<b></b> .
PAR'	T A
Supplemental appropriations f	from General Fund. There are
appropriated from the General Fu	and for the fiscal years ending
June 30, 1990, and June 30, 1991, following sums.	, to the departments listed, the
TOTIONING Sums.	
	1989-90 1990-91
ADMINISTRATION, DEPARTMENT	OF
Public Improvements - Planning -	
Construction - Administration	
Capital Expenditures	\$230,000
Provides funds to upgrade th	e
electrical capacity in the	
State Office Building.	
DEPARTMENT OF ADMINISTRATI	ON
TOTAL	\$230,000
AGRICULTURE, FOOD AND RURAI	L
RESOURCES, DEPARTMENT OF	
Marketing Services - Agriculture	
All Other	\$156,000 \$156,000
	·
Provides for the transfer of	the contract of the contract o
funds from the Department of Economic and Community	
Economic and Community	
<del>-</del>	
Development, Business Development Program, to	

	effort for which positions		
2	were authorized in Public Law 1987, chapter 844.		
4	Agricultural Production	•	
6	All Other	\$120,000	
8		ф120,000	
10	Restores funds deappropriated in Public Law 1989, chapter 501, Part N, to provide a		
12	match for a soil conservation and irrigation project in		
14	Aroostook County with the United States Army Corps of		
16	Engineers.		
18	Administration - Agriculture		
20	Positions	(1)	(1)
22	Personal Services	<b>\$42,8</b> 95	\$45,100
24	Appropriates funds to restore the Director of Planning and Information position.		
26	<u>-</u>		
28	DEPARTMENT OF AGRICULTURE, FOOD AND RURAL RESOURCES TOTAL	\$318,895	\$201,100
30		<b>#01</b> 0,000	4-0-,-00
32	DEFENSE AND VETERANS' SERVICES, DEPARTMENT OF		
34	Administration - Maine Emergency Management Agency		
36	All Other	\$340,000	
38		ψ310,000	
40	Provides funds for 25% state share of disaster assistance for the Maine 1989 flood.		
42	DEPARTMENT OF DEFENSE AND VETEI	RANS'	
44	SERVICES TOTAL	\$340,000	
46			
48	ECONOMIC AND COMMUNITY DEVELO DEPARTMENT OF	PMENT,	
50	<b>Business Development</b>		
52	All Other	(\$156,000)	(\$156,000)

2	Provides for the transfer of funds to the Department of	,	
4	Agriculture, Food and Rural Resources, Marketing Services		
б	Program, to support the quality assurance effort for		
8 .	which positions were authorized in Public law		
10	1987, chapter 844.		
12	DEPARTMENT OF ECONOMIC AND CODEVELOPMENT	DMMUNITY	·
14	TOTAL	(\$156,000)	(\$156,000)
16	ENVIRONMENTAL PROTECTION, DEPARTMENT OF	•	
18	Administration - Environmental		
20	Protection		
22	All Other	\$2,500	
24	Provides funds for 1/2 the cost of a structural analysis		
26	of the Ray Building.		
28	A T		
20	Administration - Environmental Protection		
30	Protection	\$80.000	\$83,650
	Protection All Other	\$80,000	\$83,650
30	Protection	\$80,000	<b>\$83,</b> 650
30 32	Protection  All Other  Provides funds to cover unanticipated cost of	\$80,000	\$83,650
30 32 34	Protection  All Other  Provides funds to cover unanticipated cost of environmental enforcement and litigation for which	\$80,000	\$83,650
30 32 34 36	Protection  All Other  Provides funds to cover unanticipated cost of environmental enforcement and litigation for which penalties and fines accrue to	\$80,000	<b>\$83,650</b>
30 32 34 36 38	Protection  All Other  Provides funds to cover unanticipated cost of environmental enforcement and litigation for which penalties and fines accrue to the General Fund.  Administration - Environmental Protection		
30 32 34 36 38 40	Protection  All Other  Provides funds to cover unanticipated cost of environmental enforcement and litigation for which penalties and fines accrue to the General Fund.  Administration - Environmental	\$80,000 (1) \$32,060	\$83,650 (1) \$33,517
30 32 34 36 38 <b>40</b> 42	Protection  All Other  Provides funds to cover unanticipated cost of environmental enforcement and litigation for which penalties and fines accrue to the General Fund.  Administration - Environmental Protection  Positions	(1)	(1)
30 32 34 36 38 40 42	Protection  All Other  Provides funds to cover unanticipated cost of environmental enforcement and litigation for which penalties and fines accrue to the General Fund.  Administration - Environmental Protection  Positions Personal Services  Provides funds for the	(1)	(1)
30 32 34 36 38 40 42 44	Protection  All Other  Provides funds to cover unanticipated cost of environmental enforcement and litigation for which penalties and fines accrue to the General Fund.  Administration - Environmental Protection  Positions Personal Services  Provides funds for the transfer of a Public Relations Representative from	(1)	(1)

#### **Air Quality Control** Positions (4) (4)Personal Services \$136,565 \$140,898 Provides funds for the 8 transfer of a Senior Meteorologist, a Civil 10 Engineer I, an Environmental Specialist IV and a Clerk IV 12 from the Maine Environmental Protection Fund to match a 14 deallocation of funds in Public Law 1989, chapter 501, 16 and an allocation of funds in Part B of this Act. 18 **Land Quality Control** 20 Positions (2) (2) \$72,285 \$78,165 22 Personal Services 24 Provides funds for the transfer of a Civil Engineer 26 I and a Division Director of Environmental Services from 28 the Maine Environmental Protection Fund to match a deallocation of funds in 30 Public Law 1989, chapter 501. 32 Water Quality Control 34 (6) Positions (6) \$228,922 \$223,713 36 Personal Services 38 Provides funds for the transfer of a Clerk IV, a Civil Engineer 40 II, a a Civil Biologist III, 42 Engineer I and Environmental Specialist IV 44 positions from the Maine Environmental Protection Fund to match a deallocation of 46 funds in Public Law 1989, 48 chapter 501 and an allocation of funds in Part B of this

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Act.

2	Solid Waste Management		
2	Positions	(1)	(1)
4	Personal Services	\$44,309	\$46,173
6	Provides funds for the transfer of a Civil Engineer		- *·
8 ·	II from the Maine Environmental Protection Fund		
10	to match a deallocation of funds in Public Law 1989,	ing a second of the second of	
12	chapter 501.		
14	Administration - Environmental Protection		
16	Positions	( 11)	(-1)
18	Personal Services	(-1) (\$19,670)	(\$20,537)
20	Deappropriates funds to reflect the transfer of a		
22	Clerk Typist II to the Maine Environmental Protection Fund	·	
24	as authorized in Public Law 1989, chapter 501.		
26	Air Quality Control		
28	An Quanty Control		
30	Positions Personal Services	(-3) (\$110,783)	(-3) (\$117,267)
32	Deappropriates funds to		
34	reflect the transfer of 2 Assistant Engineers and an		
36	Environmental Specialist II to the Maine Environmental		
38	Protection Fund as authorized in Public Law 1989, chapter 501.		
40			
42	Land Quality Control		
	Positions	(-9)	(-9)
44	Personal Services	(\$230,483)	(\$240,527)
46	Deappropriates funds to reflect the transfer of 4		
48	Environmental Specialist II positions, one Environmental		
50	Specialist III, 3 Clerk Typist II positions and one		
52	Clerk Typist I to the Maine		

2	Environmental Protection Fund as authorized in Public Law 1989, chapter 501.		
4	Water Quality Control	•	
6		( 4)	( 4)
8	Positions Personal Services	(-4) (\$118,411)	(-4) (\$121,996)
10	Deappropriates funds to reflect the transfer of 2		
12	Environmental Specialist II		
14	positions, one Clerk Typist II and one Biologist I to the Maine Environmental Protec-	·	
16	tion Fund as authorized in Public Law 1989, chapter 501.		
18	Solid Waste Management		
20	C		( - 2 )
22	Positions Personal Services	(-3) (\$85,999)	(-3) (\$89,584)
24	Deappropriates funds to reflect the transfer of 2		
26	Environmental Specialist III		
28	positions and one Clerk Typist II to the Maine Environmental Protection Fund		
30	as authorized in Public Law 1989, chapter 501.		
32	DEPARTMENT OF ENVIRONMENTAL		
34	PROTECTION TOTAL	#26 AB6	\$21,414
36		\$26,086	\$21,414
38	EXECUTIVE DEPARTMENT		
40	Administration - Executive - Governor's Office		
42	Positions	(1)	(1)
44	Personal Services All Other	\$45,500 (45,500)	\$45,500 (45,500)
46	Provides for the transfer of		
4.8	funds from All Other to Personal Services and establishes one position for		
50	the State of Maine Office in Washington, D.C.	e ge	•
52	washington, D.C.		· · · · · · · · · · · · · · · · · · ·

2	EXECUTIVE DEPARTMENT TOTAL	\$ 0	\$ 0
4	FINANCE, DEPARTMENT OF		
6	Administrative Services - Finance		
8 .	D 1 G	#2 025	#4 000
10	Personal Services	\$2,935	\$4,888
12	Provides funds for the proposed reclassification of a Personnel Officer, Range 24		
14	to Personnel Manager, Range 27.		
16	Administrative Services - Finance		
18			
20	Personal Services	\$2,935	\$4,888
_0	Provides funds for the		
22	reorganization and reclassif- ication of a Chief		
24	Accountant, Range 24 to		
26	Director of Finance, Range 27.		
20	Bureau of the Budget		
28	Personal Services	\$13,760	\$14,331
30	rersonar Bervices	ф13,700	ψ14,331
32	Provides funds for implementation of range		
32	implementation of range changes through the		
34	reorganization of duties.		
36	DEPARTMENT OF FINANCE TOTAL	\$19,630	\$24,107
38	PUBLIC SAFETY, DEPARTMENT OF		
40	Administration - Public Safety		
42	Administration - I ublic Safety		
4.4	Personal Services	\$50,000	
44	Provides funds to cover the		
46	cost of presidential security		
48	details which are expected to be reimbursed by the Federal Government.		
50	DEDADTMENT OF DIDIIC CAFETY		
52	DEPARTMENT OF PUBLIC SAFETY TOTAL	\$50,000	

2	PART A		
4	TOTAL	\$828,611	\$90,621
6	PART B		
<b>8</b>	Allocation. The following funds are Special Revenue funds for the fiscal year and June 30, 1991, to carry out the purpos	s ending June 3	
12	and bane 50, 1331, to early out the purpos	1989-90	1990-91
_		1707-70	1990-91
14	ENVIRONMENTAL PROTECTION, DEPARTMENT OF		
16	Maine Environmental Protection		
18	Fund		
20	Personal Services	\$39,602	\$37,985
22	Allocates funds to correct position transfers to the		
24	General Fund in Public Law 1989, chapter 501, and to		
26	match funds to position transfers in Part A and		
28	provides for the transfer of one Civil Engineer II, one		
30	Public Relations Representa- tive and 2 Clerk IV positions		
32	instead of one Civil Engineer I, 2 Environmental Specialist		
34	IV positions and one Division Director.		
36	Maine Environmental Protection		
38	Fund		
40	Personal Services	\$19,670	\$20,537
42	Allocates funds to correct position transfers from		
44	General Fund in Public Law 1989, chapter 501 and to		
46	match funds to position transfers in Part A.		
48	DEPARTMENT OF ENVIRONMENTAL		
50	PROTECTION	·	
52	TOTAL	\$59,272	\$58,522

2	PART B TOTAL \$59,272 \$58,522
4	
4	PART C
6	
8 .	Appropriation. The following Funds are appropriated from the General Fund for the fiscal year ending June 30, 1990, to carry out the purposes of this Act.
10	1989-90
12	
14	FINANCE, DEPARTMENT OF
T.A	Rainy Day Fund Program
16	
18	Unallocated \$2,000,000
10	Provides for the transfer of \$2,000,000 of
20	General Fund surplus at the year ended June
22	30, 1989 to the Rainy Day Fund.
22	DEPARTMENT OF FINANCE
24	TOTAL \$2,000,000
26	PART C TOTAL \$2,000,000
28	1 O I AL \$2,000,000
	PART D
30	Appropriation The following funds are appropriated from
32	Appropriation. The following funds are appropriated from the General Fund for the fiscal years ending June 30, 1990, and June 30, 1991, to carry out the purposes of this Act.
34	
36	1989-90 1990-91
	FINANCE, DEPARTMENT OF
38	State Contingency Account
40	State Contingency Account - Finance
4.0	(#505_470) (#1_244_505)
42	Personal Services (\$585,478) (\$1,244,585)
44	Deappropriates funds provided
	in Public Law 1989, chapter
46	501, to meet the economic items included in the
48	collective bargaining
	agreements between the Board
50	of Trustees of the Maine Vocational-Technical
52	Institute System and the

2	Maine Teachers Association for the faculty and administrative staff		
4	bargaining units.		
6	DEPARTMENT OF FINANCE TOTAL	(\$585,478)	(\$1,244,585)
8 <b>10</b>	BOARD OF TRUSTEES OF THE MAINE VOCATIONAL-TECHNICAL INSTITUTE		
12	SYSTEM		
14	Maine Vocational-Technical Institute System - Board of Trustees		
16	All Other	\$585,478	\$1,244,585
18	Provides funds for the implementation of the		
20	economic items included in the collective bargaining		
22	agreements between the Board of Trustees of the Maine		
24	Vocational-Technical Institute System and the		
26	Maine Teachers Association for the faculty and adminis-		
28	trative staff bargaining units.		
30	BOARD OF TRUSTEES OF THE MAINE		
32	VOCATIONAL-TECHNICAL INSTITUTE SYSTEM		
34	TOTAL	\$585,478	\$1,244,585
36	PART D TOTAL	<b>\$</b> 0	\$ 0
38	PART E	·	·
40			
42	Sec. 1. 20-A MRSA §6004, sub-§2, ¶C, a 534, Pt. E, §2, is repealed.	as enacted by	PL 1989, c.
44	Sec. 2. 20-A MRSA §15612, sub-§12, a 534, Pt. E, §3, is amended to read:	s enacted by	PL 1989, c.
<b>4</b> 6	10	. 1	
48	12. Low-income student adjustment In fiscal year 1989-90, a municipality	that is a	member of a
50	school administrative unit that receives average—subsidy—of 56.65% of its allocation the State in fiscal year 1989-90	tion for ope	rating costs
52	low-income student adjustment. <u>In fis</u>		

succeeding fiscal years, a municipality that is a member of a school administrative unit in which the state share percentage for the unit's allocation for operating costs is less than the state share percentage of the statewide allocation for operating costs shall be eligible for a low-income student adjustment. For the purposes of this subsection, the member of a municipal school unit is the single municipality for which that municipal school unit operates. Funds received by the unit municipality shall be used to reduce property tax collections required by the unit municipality during its current fiscal year or during the following fiscal year to meet its local share of education costs. The amount of each municipality's adjustment will be a portion of the calculated amount specified in paragraphs A through C for each school administrative unit of which the municipality is a member. If the municipality is a member of a municipal school unit, the municipality's adjustment is 100% of the calculated amount for that municipal school unit. If the municipality is a member of a school administrative district or a community school district, the municipality's adjustment is that percentage of the district's calculated amount that is used in the district's cost sharing agreement to determine that municipality's annual assessment for the district's budget. State funds provided for this adjustment shall be limited to the amount appropriated by the Legislature for this purpose. The amount due to each municipality shall be provided as a single payment. For the fiscal year during which the municipality appropriates these adjustment funds, the legislative body of the municipality will identify the amount, source and purpose of this adjustment.

A. A The calculated amount for a school administrative unit that receives between 0% and 24.99% state subsidy share percentage for operating costs shall receive—an—adjustment be equal to \$100 times the student pupil count as—adjusted by—section—6094,—subsection—2, specified in paragraph C D.

B. A The calculated amount for a school administrative unit that receives between 25% and 44.99% state subsidy share percentage for operating costs shall receive—an—adjustment be equal to \$50 times the student pupil count as—adjusted—by section—6004,—subsection—2, specified in paragraph C D.

C. A The calculated amount for a school administrative unit that receives between 45% and 56.65% state subsidy share percentage for operating costs in fiscal year 1989-90, and the calculated amount for a school administrative unit that receives between 45% and state share percentage of the statewide total allocation for operating costs for that year's state subsidy shall receive an adjustment equal to \$25 times the student pupil count as—adjusted—by—section 60047—subsection—27 specified in paragraph G D.

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2	sum of:	15 CHE
4	(1) The average of the April 1st and Octobe counts in the most recent calendar year of all re	
6	elementary and secondary pupils of the unit; and	Sidenc
8	(2) Twenty percent of the most recent cou	
10	students in the unit who are eligible to receive or reduced price meal under the federal school	
12	program.	
14	Sec. 3. Appropriation. The following funds are appropriate from the General Fund for the fiscal year ending June 30, to carry out the purposes of this Part.	
16		ባልባ ወላ
18	FINANCE, DEPARTMENT OF	989-90
20		
22	Property Tax Relief Reserve Fund	
24		57,425
26	Provides funds to meet the distribution requirements of Public Law 1989, chapter 534 and the changes included in this Part.	
28		
30	Sec. 4. Allocation. The following funds are allocated from Property Tax Relief Reserve Fund for the fiscal year ending 30, 1990, to carry out the purposes of this Part.	
32	11	989-90
34		/U/-/V
36	EDUCATIONAL AND CULTURAL SERVICES, DEPARTMENT OF	
38	Block Grants to Municipalities	
40	All Other \$	57,425
42	Provides funds to meet the distribution requirements of Public Law 1989, chapter 534	
44	and the changes included in this Part.	
46	PARTF	
48	Sec. 1. 5 MRSA §12004-I, sub-§49-A is enacted to read:	•
50		MRSA 3611
52	POLYATOGO: MOSPITOGO COMMETT	<u> </u>

Sec. 2. 22 MRSA, c. 1680 is enacted to read:
CHAPTER 1680
MAINE HOSPICE COUNCIL
§8611. Maine Hospice Council established
The Maine Hospice Council is established to coordinate a statewide hospice program of training, education and advocacy as a body politic and a public instrumentality of the State. For the purposes of this chapter, "council" means the Maine Hospice Council.
§8612. Rule-making authority
The council has the authority to adopt rules as necessary in accordance with the Maine Administrative Procedure Act, Title 5, chapter 375, to carry out its responsibilities.
§8613. Membership
Membership in the council shall be recognized on the date
the member registers with the council. Council membership shall be limited to 2 types: organizational and individual. Any
organization existing in this State that is actively interested in any phase of hospice shall be eligible for membership. Each
organizational member shall be entitled to designate a voting representative member who shall be the principal contact between
the member organization and the council, and who shall be
empowered to represent the member organization at meetings of the council. Any individual interested in hospice shall be eligible
for membership in the council. No individual voting at council meetings on behalf of a member organization may be entitled to vote as an individual or on behalf of another member organization.
§8614. Meetings
The council shall meet at least once a year. Special meetings shall be held as deemed necessary by the council. At
meetings of the council, each member present shall be entitled to
one vote. The minutes of all proceedings of the council shall be a public record available and on file in the office of the
council. Members of the council shall be compensated according
to the provisions of Title 5, chapter 379.
§8615. Council budget; financing; executive director
The council shall prepare and adopt a biennial budget for
presentation to the Governor and the Legislature as a request for
appropriations sufficient to carry out its responsibilities. The council may accept contributions of any type from any source to
connert may accede concrimentains or any type from any source co

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assist it in carrying out its responsibilities and to make arrangements regarding the administration of these funds as may be required as a condition precedent to the receipt of these funds by the Federal Government or any other source.

The council may employ an executive director who shall be the principal administrative and executive employee of the council. The executive director may hire staff as necessary to carry out the responsibilities for the coordination of all affairs of the council including, but not limited to, the training and education of volunteers, health care professionals and the general public. The executive director is also responsible for advocacy on behalf of community hospices throughout the State. The executive director may obtain office space, goods and services as required to carry out these responsibilities.

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PART G

Sec. 1. 12 MRSA §685-B, sub-§2, ¶B, as amended by PL 1987, c. 20 771, §1, is further amended to read:

> The fee prescribed by the commission rules, -such-fee-tobe--the--greater--of--\$10--or--1/10--of--1%--of--the--totaleenstruction-costs; and

Sec. 2. Maine Land Use Regulation Commission; fee schedules. Maine Land Use Regulation Commission shall report any revised fee schedule to the Joint Standing Committee on Energy and Natural Resources during the 2nd Regular Session of the 114th Legislature.

PART H 32

> 38 MRSA §2201, as enacted by PL 1989, c. 585, Pt. A, §7, is amended to read:

#### §2201. Maine Solid Waste Management Fund established

The Maine Solid Waste Management Fund, referred to in this section as the "fund," is established as a nonlapsing fund to support programs administered by the Maine Waste Management Agency and the Department of Environmental Protection. shall be segregated into 2 subsidiary accounts. The first subsidiary account, which shall be called the operations account, shall receive all fees established and received under article 1 and-shall-be-used-selely-for-the-development-and-operation-ef publicly-owned-facilities-owned-or-approved-by-the-agency-and-for the-repayment-ef-any-obliqations-of-the-agency-incurred-under artiele-3. The 2nd subsidiary account, which shall be called the administrative -- aecount administration, shall receive all fees established under this article and under Title 36, chapter 719.

All-administrative-expenses-directly-related-to-the-agency's-and the-department's-programs-shall-be-charged-to-this-account.

Money in the fund not currently needed to meet the obligations of the agency shall be deposited with the Treasurer of State to the credit of the fund and may be invested as provided by law. Interest on these investments shall be credited to the fund.

Money -- in -- the -- administrative -- account Funds related to <u>administration</u> accordance may only be expended in allocations approved by the Legislature for administrative expenses directly related to the agency's and the department's programs. Funds related to operations may only be expended in accordance with allocations approved by the Legislature and solely for the development and operation of publicly owned facilities owned or approved by the agency and for the repayment of any obligations of the agency incurred under article 3. These allocations shall be based on estimates of the actual costs necessary for the agency and the department to administer their provide to financial assistance to associations and to provide other financial assistance necessary to accomplish the purposes of this chapter. Beginning in the fiscal year ending on June 30, 1991 and thereafter, the fund shall annually transfer to the General Fund an amount necessary to reimburse the costs of the Bureau of Taxation incurred in the administration of Title 36, section 5219-C and Title 36, chapter 719 and an amount equal to the General Fund revenues lost as the result of Title 36, section 5219-C. Allowable expenditures Services," "All Other" and "Personal Expenditures" associated with all agency activities other than those included in the operations account.

#### PARTI

Sec. 1. Transfer to Treat Me Right Program. Balances in the Keep Maine Scenic dedicated revenue account as of the year ended June 30, 1989, shall be transferred to a dedicated revenue account established as the Treat Me Right Program in the Department of Conservation for the one-time purpose of enhancing access opportunities on private land.

Sec. 2. Allocation. The following funds are allocated from Other Special Revenue funds for the fiscal year ending June 30, 1990, to carry out the purposes of this Part.

1989-90

## CONSERVATION, DEPARTMENT OF

Treat Me Right Program

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Allocates funds transferred from the Keep
Maine Scenic Program in accordance with this
Part.

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#### PART J

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## Sec. 1. 36 MRSA §5111, sub-§4 is enacted to read:

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- 4. Additional tax. Additionally, a tax is imposed for each taxable year beginning on or after January 1, 1989, on the Maine adjusted gross income of every nonresident individual. The amount of the tax shall equal the tax computed under this section and chapter 805, as if the nonresident were a resident, less applicable tax credits other than that provided by section 5217-A, and multiplied by the ratio of the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the nonresident's entire federal adjusted gross income, as modified by section 5122.
- Sec. 2. 36 MRSA §5111, last ¶, as repealed and replaced by PL 1989, c. 495, §1, is repealed.

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Sec. 3. 36 MRSA §5121, as repealed and replaced by PL 1987, c. 819, §4, is repealed and the following enacted in its place:

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#### §5121. Taxable income

30 The entire taxable income of a resident individual of this State shall be that individual's federal adjusted gross income as defined by federal law, as amended, less the deductions and

defined by federal law, as amended, less the deductions and personal exemptions provided in this chapter.

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Sec. 4. 36 MRSA §5165, as amended by PL 1987, c. 504, §17, is further amended to read:

38

§5165. Credit for income tax of another state

A resident estate or trust shall be allowed the credit provided by section 5217 5217-A, except that the limitation shall be computed by reference to the taxable income of the estate or

trust.

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Sec. 5. 36 MRSA §5224-A, as amended by PL 1987, c. 504, §36, is further amended to read:

# 48 §5224-A. Return of part-year resident

If an individual changes his that individual's status as a resident individual or nonresident individual during his the taxable year, he the individual shall file a nonresident return

pursuant to section 5220, subsection 2. His That individual's 2 tax shall be computed, pursuant to section 5111, subsection 4, as if he that individual were a nonresident individual, except that the numerator of the apportionment ratio shall be comprised of his the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph A, for the portion of the taxable year during which he that individual was a resident individual, plus his that individual's Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph B, for the portion of the taxable year during which he that 10 individual was a nonresident individual. The part-year resident 12 shall also be entitled to the credit provided by section 5217 5217-A, computed as if the individual's Maine adjusted gross 14 income for the entire year were comprised only of that portion which is attributed to the portion of the year during which he 16 that individual was a resident individual.

Sec. 6. 36 MRSA §5256, sub-§2, as amended by PL 1989, c. 508, §22, is further amended to read:

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Change of taxable year. If a taxpayer's taxable year is changed for federal income tax purposes, the taxable year for purposes of the tax imposed by this Part shall be similarly changed. The income tax for a period of less than 12 months resulting from a change in accounting period is computed by first determining the taxable income for the period. That taxable income is then multiplied by 12 and divided by the number of months in the period of less than 12 months. A tax is computed on the resulting taxable income. The tax is then divided by 12 and multiplied by the number of months in the period of less than 12 months. The result is the tax liability before credits. individuals,-the-standard-deduction-tax-credit-and-the-exemption eredit--amounts--shall-be-reduced--by--dividing-them-by-12--and multiplying-them-by-the-number-of-months-in-the-period-of-less than-12-months. Itemized deductions for the period of less than 12 months shall be reduced as provided in section 5125, subsection 3, paragraph A, subparagraph (3), except that the amount established by the Code, Section 63(c) shall be divided by 12 and multiplied by the number of months in the period of less 12 months. Standard deduction and personal exemption amounts shall be divided by 12 and multiplied by the number of months in the period of less than 12 months.

#### Sec. 7. PL 1989, c. 495, §9 is enacted to read:

Sec. 9. Effective date. Sections 1 through 4 of this Act shall be effective for tax years beginning on or after January 1, 1989.

	PART K				
2	Authorization of the loose with entire to nurchase or loose numbers				
4	Authorization of the lease with option to purchase or lease-purchase of highway maintenance equipment and motor vehicles. The Department of Transportation, Motor Transport Service, may, pursuant to				
6	Title 5, section 1587, enter into lease with option to purchase or lease-purchase financing arrangements for highway maintenance				
8	equipment and motor vehicles. The total outright purchase price for all highway maintenance equipment or motor vehicles acquired				
10	under this section may not exceed \$12,500,000. The department and its agencies shall finance the cost with funds designated as				
12	"All Other" within their regular budgets.				
14	PART L				
16	Transfer to the Rainy Day Fund. After the State Controller officially closes the financial accounts of the State for the				
18	year ended June 30, 1989, an amount not to exceed \$2,500,000 shall be transferred to the Rainy Day Fund from the fund balance				
20	remaining in the General Fund after the deduction of all appropriations, financial commitments or other designated funds.				
22	PART M				
24	20-A MRSA §12501, sub-§1-A, as amended by PL 1989, c. 414,				
26	\$21, is further amended to read:				
28	1-A. College students. "College students" means those students who were are high school graduates, residents of Maine				
30	at-the-time-they-graduated-from-high-school this State and are attending an institution of higher education on a full-time basis				
32	at the time of application for program participation.				
34	Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect on July 1, 1989, except that				
36	sections 3 and 6 of Part J shall be effective for tax years beginning on or after January 1, 1989, and sections 1, 2, 4 and 5				
38	of Part J shall take effect on April 26, 1987.				
40	FISCAL NOTE				
42	APPROPRIATIONS AND ALLOCATIONS				
44	1989-90 1990-91 <b>TOTAL</b>				
46	GENERAL FUND				

\$828,611 2,000,000 \$919,232

2,000,000

\$90,621

-0-

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APPROPRIATIONS

PART A

PART C

2	PART D PART E, Section 3	-0- 57,425	-0- -0-	-0- 57,425		
4	TOTAL - GENERAL FUND	\$2,886,036	\$90,621	\$2,976,657		
6						
8	OTHER SPECIAL REVENUE FUNDS ALLOCATIONS			•		
10	PART B	\$59,272	\$58,522	\$117,794		
12	PART I, Section 2	9,268	-0-	9,268		
14	TOTAL - OTHER SPECIAL REVENUE FUNDS	\$68,540	\$58,522	\$127,062		
16	PROPERTY TAX RELIEF RESERVE FUND ALLOCATIONS					
18	PART E, Section 4	\$57,425	-\$0-	\$57,425		
20			•••	***,***		
22	TOTAL - PROPERTY TAX RELIEF RESERVE FUND	\$57,425	-\$0-	\$57,425		
24						
26	STATEMENT OF FACT					
28	This bill proposes to accomplish the following:					
30	Part A makes suppl	emental appropi	riations from	the General		
32	Part A makes supplemental appropriations from the General Fund to accommodate funding requirements or corrections not included in Public Law 1989, chapter 501.					
34	Part B makes suppler					
36	Revenue funds in order t the General Fund in the D					
38	Part C makes supplemental appropriations from the General Fund to partially replenish the Rainy Day Fund.					
40		-				
42	Part D makes supplemental appropriations from the General Fund to the Maine Vocational-Technical Institute System to fund					
44	collective bargaining agreements with the Maine Teachers Association for the faculty and administrative staff bargaining units by deappropriating State Contingency Account funds provided					
46	in Public Law 1989, chapt		ncy Account iv	mas provided		
48	Part E clarifies th					
50	chapter 534, Part E, an Relief Reserve Fund.		nds from the	Property Tax		

2 State Government for appropriations purposes. 4 Part G proposes language to allow for changes in the Maine Land Use Regulation Commission fees. Undedicated revenues to the 6 General Fund currently include \$50,000 each year in fiscal year 1989-90 and fiscal year 1990-91 based on a Maine Land Use 8 Regulation Commission fee adjustment. 10 Part H clarifies the language in Public Law 1989, chapter 585, in reference to the establishment of the Maine Solid Waste 12 Management Fund. 14 Part I provides for the transfer of balances in the Keep Maine Scenic Program to a new Treat Me Right Program in the 16 Department of Conservation. 18 Part J provides for corrections to the Maine individual income tax law. 20 Park K authorizes the lease-purchase of highway maintenance 22 equipment and motor vehicles by the Department of Transportation in an amount not to exceed \$12,500,000. 24 Part L directs the State Controller to transfer an amount 26 not to exceed \$2,500,000 to the Rainy Day Fund from the fund balance remaining in the General Fund for the year ended June 30, 28 1989, after the deduction of all appropriations, financial commitments or other designated funds. 30 Part M clarifies and corrects the language contained in

Public Law 1989, chapter 414, relating to the Blaine House

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Scholars Program.

Part F establishes the Maine Hospice Council as a unit of

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