

MAINE STATE LEGISLATURE

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128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 1616

H.P. 1112

House of Representatives, May 18, 2017

An Act To Correct Errors and Inconsistencies in the Laws of Maine

(EMERGENCY)

Reported by Representative MOONEN of Portland for the Revisor of Statutes pursuant to the Maine Revised Statutes, Title 1, section 94.

Reference to the Committee on Judiciary suggested and ordered printed pursuant to Joint Rule 218.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT
Clerk

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

3 **Whereas,** acts of this and previous Legislatures have resulted in certain technical
4 errors and inconsistencies in the laws of Maine; and

5 **Whereas,** these errors and inconsistencies create uncertainties and confusion in
6 interpreting legislative intent; and

7 **Whereas,** it is vitally necessary that these uncertainties and this confusion be
8 resolved in order to prevent any injustice or hardship to the citizens of Maine; and

9 **Whereas,** in the judgment of the Legislature, these facts create an emergency within
10 the meaning of the Constitution of Maine and require the following legislation as
11 immediately necessary for the preservation of the public peace, health and safety; now,
12 therefore,

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

14 **Sec. 1. 1 MRSA §408-A, sub-§4-A,** as enacted by PL 2015, c. 248, §2, is
15 amended to read:

16 **4-A. Action for protection.** A body, an agency or an official may seek protection
17 from a request for inspection or copying that is unduly burdensome or oppressive by
18 filing an action for an order of protection in the Superior Court for the county where the
19 request for records was made within 30 days of receipt of the request.

20 A. The following information must be included in the complaint if available or
21 provided to the parties and filed with the court no more than 14 days from the filing
22 of the complaint or such other period as the court may order:

23 (1) The terms of the request and any modifications agreed to by the requesting
24 party;

25 (2) A statement of the facts that demonstrate the burdensome or oppressive
26 nature of the request, with a good faith estimate of the time required to search for,
27 retrieve, redact if necessary and compile the records responsive to the request and
28 the resulting costs calculated in accordance with subsection 8;

29 (3) A description of the efforts made by the body, agency or official to inform
30 the requesting party of the good faith estimate of costs and to discuss possible
31 modifications of the request that would reduce the burden of production; and

32 (4) Proof that the body, agency or official has submitted a notice of intent to file
33 an action under this subsection to the party requesting the records, dated at least
34 10 days prior to filing the complaint for an order of protection under this
35 subsection.

36 B. Any appeal that may be filed by the requesting party under section 409 may be
37 consolidated with an action under this subsection.

1 C. An action for protection may be advanced on the docket and receive priority over
2 other cases when the court determines that the interests of justice so require upon the
3 request of any party.

4 D. If the court finds that the body, agency or official has demonstrated good cause to
5 limit or deny the request, the court shall enter an order making such findings and
6 establishing the terms upon which production, if any, must be made. If the court
7 finds that the body, agency or official has not demonstrated good cause to limit or
8 deny the request, the court shall establish a date by which the records must be
9 provided to the requesting party.

10 **Sec. 2. 4 MRSA §1610-I**, as enacted by PL 2015, c. 472, §1, is reallocated to 4
11 MRSA §1610-J.

12 **Sec. 3. 5 MRSA §1585, sub-§4**, as enacted by PL 2005, c. 12, Pt. T, §4, is
13 amended to read:

14 **4. Reorganization of departments.** A state department or agency may not transfer
15 Positions or Personal Services, All Other or Capital Expenditures funding between
16 accounts when the expenditures will allow an action to take place that will cause an
17 increased appropriation or allocation request in the ~~Part I current services~~ baseline budget
18 for any program.

19 **Sec. 4. 5 MRSA §4651, sub-§2, ¶C**, as amended by PL 2015, c. 410, Pt. C, §1
20 and c. 443, §1, is repealed and the following enacted in its place:

21 C. A single act or course of conduct constituting a violation of section 4681; Title
22 17, section 2931; or Title 17-A, section 201, 202, 203, 204, 207, 208, 209, 210,
23 210-A, 211, 253, 301, 302, 303, 506-A, 511, 511-A, 556, 802, 805, 806, 852 or 853.

24 **Sec. 5. 5 MRSA §4654, sub-§4, ¶G**, as amended by PL 2015, c. 410, Pt. C, §3
25 and c. 443, §3, is further amended to read:

26 G. Having any direct or indirect contact with the plaintiff; ~~or~~

27 **Sec. 6. 5 MRSA §4654, sub-§4, ¶H**, as enacted by PL 2015, c. 410, Pt. C, §4 and
28 c. 443, §4, is repealed and the following enacted in its place:

29 H. Engaging in the unauthorized dissemination of certain private images as
30 prohibited pursuant to Title 17-A, section 511-A; or

31 **Sec. 7. 5 MRSA §4654, sub-§4, ¶I** is enacted to read:

32 I. Destroying, transferring or tampering with the plaintiff's passport or other
33 immigration document in the defendant's possession.

34 **Sec. 8. 5 MRSA §4655, sub-§1, ¶F**, as amended by PL 2015, c. 410, Pt. C, §5
35 and c. 443, §5, is repealed and the following enacted in its place:

36 F. Entering any other orders determined necessary or appropriate in the discretion of
37 the court;

1 **Sec. 9. 5 MRSA §4655, sub-§1, ¶G**, as enacted by PL 2015, c. 410, Pt. C, §6 and
2 c. 443, §6, is repealed and the following enacted in its place:

3 G. With respect to unauthorized dissemination of certain private images as described
4 in Title 17-A, section 511-A, ordering the defendant to remove, destroy or return or
5 to direct the removal, destruction or return of the private images, ordering the
6 defendant to cease the dissemination of the private images and prohibiting the
7 defendant from disseminating the private images;

8 **Sec. 10. 5 MRSA §4655, sub-§1, ¶H**, as enacted by PL 2015, c. 410, Pt. C, §6, is
9 amended to read:

10 H. With respect to unauthorized dissemination of certain private images as described
11 in Title 17-A, section 511-A, entering any orders determined necessary or appropriate
12 in the discretion of the court, including but not limited to ordering the defendant to
13 pay costs associated with removal, destruction or return of the private images; or

14 **Sec. 11. 5 MRSA §4655, sub-§1, ¶I** is enacted to read:

15 I. Prohibiting the defendant from destroying, transferring or tampering with the
16 plaintiff's passport or other immigration document in the defendant's possession.

17 **Sec. 12. 5 MRSA §5303, sub-§2**, as amended by PL 2007, c. 369, Pt. A, §2 and
18 affected by Pt. C, §5 and amended by PL 2015, c. 429, §23, is further amended to read:

19 **2. Ten-year limits.** For applicants to and licensees and registrants of the Board of
20 Licensure in Medicine, the Board of Osteopathic Licensure, the Board of Dental Practice,
21 the State Board of Examiners of Psychologists, the State Board of Social Worker
22 Licensure, the State Board of Nursing, the Board of Chiropractic Licensure, the Board of
23 Trustees of the Maine Criminal Justice Academy, the State Board of Examiners in
24 Physical Therapy, the State Board of Alcohol and Drug Counselors, the Board of
25 Respiratory Care Practitioners, the Board of Counseling Professionals Licensure, the
26 Board of Occupational Therapy Practice, the Board on ~~Speech language Pathology of~~
27 Speech, Audiology and Hearing ~~Aid Dealing and Fitting~~, the Radiologic Technology
28 Board of Examiners, the Nursing Home Administrators Licensing Board, the Board of
29 Licensure of Podiatric Medicine, the Board of Complementary Health Care Providers, the
30 Maine Board of Pharmacy, and the Emergency Medical Services' Board and applicants
31 for massage therapy licensure or licensed massage therapists, the following apply.

32 A. The procedures outlined in sections 5301 and 5302 for the consideration of prior
33 criminal conviction as an element of fitness to practice a licensed profession, trade or
34 occupation apply within 10 years of the applicant's or licensee's final discharge, if
35 any, from the correctional system.

36 B. Beyond the 10-year period, ex-offender applicants or licensees with no additional
37 convictions must be considered in the same manner as applicants or licensees
38 possessing no prior criminal record for the purposes of licensing decisions.

39 C. There is no time limitation for consideration of a registrant's, an applicant's or
40 licensee's conduct that gave rise to the criminal conviction if that conduct is otherwise
41 a ground for disciplinary action.

1 **Sec. 13. 9-B MRSA §213, sub-§2, ¶A**, as amended by PL 1979, c. 663, §30, is
2 further amended to read:

3 A. If the superintendent, a deputy superintendent, examiner or other professional
4 personnel of the bureau or such person's spouse or such person's son or daughter
5 residing at such person's home obtains a loan from any financial institution subject to
6 supervision or regulation by the bureau, the fact of such loan, together with the terms
7 and conditions thereof, ~~shall~~ must be disclosed immediately to the superintendent in
8 writing by the person obtaining the loan and by the institution making such loan. If
9 the superintendent is the borrower, such written disclosure ~~shall~~ must be made to the
10 ~~Commissioner of Business Regulation~~ commissioner.

11 **Sec. 14. 11 MRSA §1-1101**, as enacted by PL 2009, c. 325, Pt. A, §2 and affected
12 by §4, is amended to read:

13 **§1-1101. Short titles**

14 (1). This Title may be cited as "the Uniform Commercial Code."

15 (2). This Article may be cited as "the Uniform Commercial Code - General
16 Provisions."

17 **Sec. 15. 12 MRSA §12954, sub-§4-A, ¶A**, as amended by PL 2013, c. 333, §7,
18 is further amended to read:

19 A. A licensee shall:

20 (1) Keep a true and complete record, in such form as is required by the
21 commissioner, to include the names and addresses of persons buying or selling
22 heads, hides and bear gall bladders; and

23 (2) File that record with the commissioner on or before June 30th of each year.

24 All data submitted to the commissioner as part of the record ~~is~~ are for scientific
25 purposes only and ~~is~~ are confidential and not a public record within the meaning of
26 Title 1, chapter 13, subchapter 1, except that the commissioner may disclose data
27 collected under this paragraph for law enforcement purposes or if the data ~~is~~ are
28 released in a form that is statistical or general in nature.

29 **Sec. 16. 15 MRSA §2167**, as enacted by PL 1993, c. 665, §1, is amended to read:

30 **§2167. References to pardoned crime deleted from Federal Bureau of**
31 **Investigation's identification record**

32 In any criminal case in which the Governor grants a convicted person a full and free
33 pardon, that person, after the expiration of 10 years from the date the person is finally
34 discharged from any sentence imposed as a result of the conviction, may make written
35 application to the State Bureau of Identification to have all references to the pardoned
36 crime deleted from the Federal Bureau of Investigation's identification record. Following
37 receipt of an application, the State Bureau of ~~Investigation~~ Identification shall make the
38 necessary arrangements with the identification division of the Federal Bureau of
39 Investigation to have all references to the pardoned crime deleted from the Federal

1 Bureau of Investigation's identification record and any state materials returned to the
2 contributing agency if the application is timely and the person has not been convicted of a
3 crime in this State or any other jurisdiction since the full and free pardon was granted and
4 has no formal charging instrument for a crime pending in this State or any other
5 jurisdiction.

6 **Sec. 17. 19-A MRSA §4002, sub-§1, ¶F**, as amended by PL 2015, c. 410, Pt. B,
7 §1 and c. 443, §9, is further amended to read:

8 F. Repeatedly and without reasonable cause:

9 (1) Following the plaintiff; or

10 (2) Being at or in the vicinity of the plaintiff's home, school, business or place of
11 employment; or

12 **Sec. 18. 19-A MRSA §4002, sub-§1, ¶G**, as enacted by PL 2015, c. 410, Pt. B,
13 §2 and c. 443, §10, is repealed and the following enacted in its place:

14 G. Engaging in the unauthorized dissemination of certain private images as
15 prohibited pursuant to Title 17-A, section 511-A; or

16 **Sec. 19. 19-A MRSA §4002, sub-§1, ¶H** is enacted to read:

17 H. Engaging in aggravated sex trafficking or sex trafficking as described in Title
18 17-A, section 852 or 853, respectively.

19 **Sec. 20. 19-A MRSA §4006, sub-§5, ¶F**, as amended by PL 2015, c. 410, Pt. B,
20 §3 and c. 443, §12, is further amended to read:

21 F. Having any direct or indirect contact with the plaintiff; or

22 **Sec. 21. 19-A MRSA §4006, sub-§5, ¶G**, as enacted by PL 2015, c. 410, Pt. B,
23 §4 and c. 443, §13, is repealed and the following enacted in its place:

24 G. Engaging in the unauthorized dissemination of certain private images as
25 prohibited pursuant to Title 17-A, section 511-A; or

26 **Sec. 22. 19-A MRSA §4006, sub-§5, ¶H** is enacted to read:

27 H. Destroying, transferring or tampering with the plaintiff's passport or other
28 immigration document in the defendant's possession.

29 **Sec. 23. 19-A MRSA §4007, sub-§1, ¶N**, as amended by PL 2015, c. 410, Pt. B,
30 §6 and c. 443, §15, is repealed and the following enacted in its place:

31 N. Directing the care, custody or control of any animal owned, possessed, leased,
32 kept or held by either party or a minor child residing in the household;

33 **Sec. 24. 19-A MRSA §4007, sub-§1, ¶O**, as enacted by PL 2015, c. 410, Pt. B,
34 §7 and c. 443, §16, is repealed and the following enacted in its place:

35 O. With regard to conduct described as aggravated sex trafficking or sex trafficking
36 as described in Title 17-A, section 852 or 853, respectively, entering any other orders

1 determined necessary or appropriate in the discretion of the court, including, but not
2 limited to, requiring the defendant to pay economic damages related to the return or
3 restoration of the plaintiff's passport or other immigration document and any debts of
4 the plaintiff arising from the trafficking relationship;

5 **Sec. 25. 19-A MRSA §4007, sub-§1, ¶P**, as enacted by PL 2015, c. 410, Pt. B,
6 §7, is amended to read:

7 P. With respect to unauthorized dissemination of certain private images as described
8 in Title 17-A, section 511-A, entering any orders determined necessary or appropriate
9 in the discretion of the court, including but not limited to ordering the defendant to
10 pay costs associated with removal, destruction or return of the private images; or

11 **Sec. 26. 19-A MRSA §4007, sub-§1, ¶Q** is enacted to read:

12 Q. With respect to unauthorized dissemination of certain private images as described
13 in Title 17-A, section 511-A, ordering the defendant to remove, destroy or return or
14 to direct the removal, destruction or return of the private images, ordering the
15 defendant to cease the dissemination of the private images and prohibiting the
16 defendant from disseminating the private images.

17 **Sec. 27. 20-A MRSA §952, sub-§6, ¶A**, as enacted by PL 2015, c. 256, §1, is
18 amended to read:

19 A. Data descriptive of a student in any ~~media~~ medium or format, including, but not
20 limited to:

- 21 (1) The student's first and last names;
- 22 (2) The names of the student's parent and other family members;
- 23 (3) The physical address, e-mail address, phone number and any other
24 information that allows contact with the student or the student's family;
- 25 (4) A student's personal identifier, such as the state-assigned student identifier,
26 when used for identification purposes;
- 27 (5) Other indirect identifiers, such as the student's date of birth, place of birth
28 and mother's maiden name;
- 29 (6) Results of assessments administered by the State, school administrative unit,
30 school or teacher, including participation information;
- 31 (7) Course transcript information, including, but not limited to, courses taken
32 and completed, course grades and grade point average, credits earned and degree,
33 diploma, credential attainment or other school exit information;
- 34 (8) Attendance and mobility information between and within school
35 administrative units within the State;
- 36 (9) The student's gender, race and ethnicity;
- 37 (10) Educational program participation information required by state or federal
38 law;

- 1 (11) The student's disability status;
- 2 (12) The student's socioeconomic information;
- 3 (13) The student's food purchases; and
- 4 (14) The student's e-mails, text messages, documents, search activity, photos,
- 5 voice recordings and geolocation information; and

6 **Sec. 28. 20-A MRSA §953, sub-§3, ¶A**, as enacted by PL 2015, c. 256, §1, is
7 amended to read:

8 A. Notwithstanding subsection 1, paragraph D, and in accordance with subsection 1,
9 paragraphs A, B and C, an operator may disclose student data under the following
10 circumstances:

- 11 (1) If another provision of federal or state law requires the operator to disclose
12 the student data and the operator complies with applicable requirements of
13 federal and state law in protecting and disclosing that information;
- 14 (2) For legitimate research purposes:
 - 15 (a) As required by state or federal law and subject to the restrictions under
16 applicable state and federal law; or
 - 17 (b) As allowed by state or federal law and under the direction of a school, a
18 school administrative unit or the department; or
- 19 (3) To a state agency, school administrative unit or school for kindergarten to
20 grade 12 purposes, as permitted by state or federal law.

21 **Sec. 29. 22 MRSA §1826, sub-§2, ¶I**, as amended by PL 2015, c. 247, §1, is
22 further amended to read:

23 I. No contract or agreement may contain a provision that provides for the payment of
24 attorney's fees or any other cost of collecting payments from the resident, except that
25 attorney's fees and costs may be collected against any agent under a power of
26 attorney who breaches the agent's duties as set forth in ~~section 1826-A~~ or Title 18-A,
27 section 5-914 or against a conservator appointed under Title 18-A, section 5-404 for
28 breach of the conservator's duties.

29 **Sec. 30. 22 MRSA §8302-B, sub-§1**, as enacted by PL 1997, c. 494, §11 and
30 affected by §15, is amended to read:

31 **1. Investigation.** The provider must pass a background investigation check by the
32 State Bureau of ~~Investigation~~ Identification, a check for involvement with child protective
33 services and a motor vehicle record check.

34 **Sec. 31. 23 MRSA §1917, sub-§3**, as repealed and replaced by PL 1981, c. 318,
35 §4, is amended to read:

36 **3. Interpretation of chapter.** Nothing in this chapter may be interpreted to alter,
37 abridge or in any way interfere with any duty or obligation of a sign owner to remove
38 signs ~~which~~ that were nonconforming and illegal prior to January 1, 1975, under the

1 United States Code, Title 23, section 131, as enacted by Public Law 89-285, 89 Congress
2 S. 2084, the "Agreement for carrying out National Policy relative to Control of Outdoor
3 Advertising in Areas adjacent to the National System of Interstate and Defense Highways
4 and the Federal-Aid Primary System" dated December 27, 1967, and as amended on
5 January 3, 1968, executed by and between the United States of America and the State of
6 Maine, under the Maine Revised Statutes, Title 32, former sections 2711 to 2723.

7 The intent of this subsection is to preclude any presumption that this chapter is intended
8 to extend the period of use of any sign ~~which~~ that became nonconforming and illegal
9 before January 1, 1975, under the state agreement of December 27, 1967, as amended
10 January 3, 1968, and Title 32, former sections 2711 to 2723.

11 **Sec. 32. 24-A MRSA §2437, first ¶**, as amended by PL 2015, c. 429, §10, is
12 further amended to read:

13 Whenever the terms "physician" ~~or~~ and "doctor" are used in any policy of health or
14 accident insurance issued in this State, these terms include within their meaning those
15 persons licensed under and in accordance with the laws relating to the practice of
16 dentistry, Title 32, chapter 143, in respect to any care, services, procedures or benefits
17 covered by that policy of insurance that those persons are licensed to perform, any
18 provisions in any such policy of insurance to the contrary notwithstanding.

19 **Sec. 33. 29-A MRSA §2360-A, sub-§1**, as enacted by PL 2005, c. 426, §5 and
20 affected by PL 2007, c. 453, §2, is amended to read:

21 **1. Axle fines waived; midwinter season.** The fine is waived and the Violation
22 Summons and Complaint is not issued for violations of axle and axle group weight limits
23 or tolerances provided by sections 2352, 2353, 2354, ~~2354-A~~, 2357, 2364 and 2365 for
24 vehicles traveling during the months of January and February.

25 **Sec. 34. 30-A MRSA §4722, sub-§1, ¶¶N and O**, as enacted by PL 1987, c.
26 737, Pt. A, §2 and Pt. C, §106 and amended by PL 1989, c. 6; c. 9, §2; and c. 104, Pt. C,
27 §§8 and 10, are further amended to read:

28 N. With respect to any bonds ~~which~~ that the Maine State Housing Authority is
29 authorized to issue in accordance with the limitations and restrictions of this chapter,
30 covenant and consent that the interest on the bonds will be includable, under the
31 United States Internal Revenue Code of 1954, ~~Title 26, Section 7701(a)(29)~~ 1986, or
32 any subsequent corresponding internal revenue law of the United States, in the gross
33 income of the holders of the bonds to the same extent and in the same manner that the
34 interest on bills, bonds, notes or other obligations of the United States is includable in
35 the gross income of the holders under the United States Internal Revenue Code or any
36 subsequent law. The powers conferred by this paragraph are not subject to any
37 limitations or restrictions of any law ~~which~~ that may limit the Maine State Housing
38 Authority's power to so covenant and consent.

39 (1) Notwithstanding any other provision of this chapter, proceeds of bonds
40 issued under this subsection may be used for persons other than persons of low
41 income.

1 (2) The income on any bonds issued by the Maine State Housing Authority shall
2 must be included in gross income under the Maine Income Tax Law if the
3 income on those bonds is includable in the gross income of the holders of the
4 bonds under the United States Internal Revenue Code of 1954, ~~Title 26, Section~~
5 ~~7701(a)(29)~~ 1986, or any subsequent corresponding revenue law of the United
6 States;

7 O. Issue or cause to be issued certificates or other instruments evidencing the
8 holder's fractional undivided interest in a pool of mortgage loans. Whether or not the
9 certificates or instruments are of such form or character as to be negotiable
10 instruments under Title 11, article 8 ~~8-A~~, the certificates or instruments are deemed
11 negotiable instruments within the meaning of and for all the purposes of Title 11,
12 article 8; ~~8-A~~ subject only to any registration requirements that the Maine State
13 Housing Authority may establish;

14 **Sec. 35. 30-A MRSA §4722, sub-§1, ¶DD**, as amended by PL 2011, c. 453, §2,
15 is further amended to read:

16 DD. Certify affordable housing projects for the purpose of the income tax credit
17 increase under Title 36, section 5219-BB, subsection 3; administer and enforce the
18 affordability requirements set forth in this paragraph; and perform other functions
19 described in this paragraph and necessary to the powers and duties described in this
20 paragraph.

21 (1) For purposes of this paragraph, unless the context otherwise indicates, the
22 following terms have the following meanings.

23 (a) "Affordable housing" means a decent, safe and sanitary dwelling,
24 apartment or other living accommodation for a household whose income
25 does not exceed 60% of the median income for the area as defined by the
26 United States Department of Housing and Urban Development under the
27 United States Housing Act of 1937, Public Law ~~412~~ 75-412, 50 Stat. 888,
28 Section 8, as amended.

29 (b) "Affordable housing project" means a project in which:

30 (i) At least 50% of the aggregate square feet of the completed project is
31 housing of which at least 50% of the aggregate square feet of the
32 completed housing creates new affordable housing; or

33 (ii) At least 33% of the aggregate square feet of the completed project
34 creates new affordable housing.

35 (2) An affordable housing project for which the owner of the property received
36 the income tax credit increase under Title 36, section 5219-BB, subsection 3 must
37 remain an affordable housing project for 30 years from the date the affordable
38 housing project is placed in service. If the property does not remain an
39 affordable housing project for 30 years from the date the affordable housing
40 project is placed in service, the owner of the property shall pay to the Maine State
41 Housing Authority for application to the Housing Opportunities for Maine Fund
42 established under section 4853 an amount equal to the income tax credit increase
43 allowed under Title 36, section 5219-BB, subsection 3, plus interest on that

1 amount at the rate of 7% per annum from the date the property is placed in
2 service until the date of payment of all amounts due. The affordability
3 requirements and the repayment obligation in this subparagraph must be set forth
4 in a restrictive covenant executed by the owner of the property and the affordable
5 housing project for the benefit of and enforceable by the Maine State Housing
6 Authority and recorded in the appropriate registry of deeds before the owner of
7 the property claims the income tax credit increase under Title 36, section
8 5219-BB, subsection 3.

9 (3) If the repayment obligation in subparagraph (2) is not fully satisfied after
10 written notice is sent by certified mail or registered mail to the owner of the
11 property at the owner's last known address, the Maine State Housing Authority
12 may file a notice of lien in the registry of deeds of the county in which the real
13 property subject to the lien is located. The notice of lien must specify the amount
14 and interest due, the name and last known address of the owner, a description of
15 the property subject to the lien and the Maine State Housing Authority's address
16 and the name and address of its attorney, if any. The Maine State Housing
17 Authority shall send a copy of the notice of lien filed in the registry by certified
18 mail or registered mail to the owner of the property at the owner's last known
19 address and to any person who has a security interest, mortgage, lien,
20 encumbrance or other interest in the property that is properly recorded in the
21 registry of deeds in which the property is located. The lien arises and becomes
22 perfected at the time the notice is filed in the appropriate registry of deeds in
23 accordance with this subparagraph. The lien constitutes a lien on all property
24 with respect to which the owner receives the income tax credit increase under
25 Title 36, section 5219-BB, subsection 3 and the proceeds of any disposition of
26 the property that occurs after notice to the owner of the repayment obligation.
27 The lien is prior to any mortgage and security interest, lien, restrictive covenant
28 or other encumbrance recorded, filed or otherwise perfected after the notice of
29 lien is filed in the appropriate registry of deeds. The lien may be enforced by a
30 turnover or sale order in accordance with Title 14, section 3131 or any other
31 manner in which a judgment lien may be enforced under the law. The lien must
32 be in the amount of the income tax credit increase allowed under Title 36, section
33 5219-BB, subsection 3, plus interest on that amount at the rate of 7% per annum
34 from the date the property is placed in service until the date of payment of all
35 amounts due. Upon receipt of payment of all amounts due under the lien, the
36 Maine State Housing Authority shall execute a discharge lien for filing in the
37 registry or offices in which the notice of lien was filed.

38 (4) Annually by every August 1st until and including August 1, 2023, the Maine
39 State Housing Authority shall review the report issued pursuant to Title 27,
40 section 511, subsection 5, paragraph A to determine the percentage of the total
41 aggregate square feet of completed projects that constitutes new affordable
42 housing, rehabilitated and developed using:

43 (a) Either of the income tax credits under Title 36, section 5219-BB,
44 subsection 2; and

45 (b) The income tax credit increase under Title 36, section 5219-BB,
46 subsection 3.

1 If the total aggregate square feet of new affordable housing does not equal or
2 exceed 30% of the total aggregate square feet of rehabilitated and developed
3 completed projects eligible for a credit under Title 36, section 5219-BB, the
4 Maine State Housing Authority and Maine Historic Preservation Commission
5 shall notify the State Tax Assessor of this fact.

6 **Sec. 36. 30-A MRSA §4871, sub-§2**, as enacted by PL 1987, c. 737, Pt. A, §2
7 and Pt. C, §106 and amended by PL 1989, c. 6; c. 9, §2; and c. 104, Pt. C, §§8 and 10, is
8 further amended to read:

9 **2. Negotiable instruments.** Whether or not the bonds are of such form and
10 character as to be negotiable instruments under ~~the Uniform Commercial Code~~, Title 11,
11 article ~~8 8-A~~, the bonds are hereby made negotiable instruments within the meaning of
12 and for all the purposes of ~~the Uniform Commercial Code~~, Title 11, article ~~8 8-A~~, subject
13 only to the provisions of the bonds for registration.

14 The bonds may be sold at public or private sale. Any provision of any law to the contrary
15 notwithstanding, any bonds issued under this chapter ~~shall be~~ are fully negotiable.

16 **Sec. 37. 32 MRSA §2594-E, sub-§5, ¶C**, as enacted by PL 2015, c. 242, §3, is
17 amended to read:

18 C. Training and education requirements and scope of permissible clinical medical
19 procedures of the physician assistant and the manner and methods by which the
20 supervising physician ~~shall~~ must supervise the physician assistant's medical services;

21 **Sec. 38. 32 MRSA §3270-E, sub-§5, ¶C**, as enacted by PL 2015, c. 242, §5, is
22 amended to read:

23 C. Training and education requirements and scope of permissible clinical medical
24 procedures of the physician assistant and the manner and methods by which the
25 supervising physician ~~shall~~ must supervise the physician assistant's medical services;

26 **Sec. 39. 32 MRSA §18134-A**, as enacted by PL 2015, c. 207, §1, is amended to
27 read:

28 **§18134-A. Exception; bleeding of a residential home heating oil burner**

29 Notwithstanding section 18134, subsection 1-A, paragraph ~~€ A~~, subparagraph (2), a
30 home heating oil delivery driver may bleed a residential home heating oil burner without
31 direct supervision if the delivery driver has documentation of having completed a board-
32 approved training course in bleeding oil burners. If the oil burner fails to operate after
33 bleeding, the delivery driver shall refer the problem to a journeyman oil and solid fuel
34 burning technician or master oil and solid fuel burning technician.

35 **Sec. 40. 32 MRSA §18371, sub-§4**, as enacted by PL 2015, c. 429, §21, is
36 amended to read:

37 **4. Delegation not authorized.** A dentist may not delegate any dental activity not
38 listed in ~~subsections~~ subsection 3 or 6 to an unlicensed person.

1 **Sec. 41. 36 MRSA §191, sub-§2, ¶BBB**, as enacted by PL 2015, c. 490, §4, is
2 amended to read:

3 BBB. The disclosure to an authorized representative of the Department of
4 Professional and Financial Regulation, Bureau of Insurance of information necessary
5 to determine whether a long-term disability income protection plan or short-term
6 disability income protection plan as described in section ~~5219-NN~~ 5219-OO,
7 subsection 1 qualifies for the disability income protection plans in the workplace
8 credit provided by section ~~5219-NN~~ 5219-OO.

9 **Sec. 42. 36 MRSA §208**, as amended by PL 1993, c. 395, §8, is further amended
10 to read:

11 **§208. Equalization**

12 The State Tax Assessor has the duty of equalizing the state and county taxes among
13 the several towns and unorganized territory. The State Tax Assessor shall equalize and
14 adjust the assessment list of each town, by adding to or deducting from it such amount as
15 will make it equal to its just value as of April 1st. Notice of the proposed valuations of
16 municipalities within each county must be sent annually by certified mail to the chair of
17 the board of assessors, and chair of the board of selectmen in municipalities having
18 selectmen, of each municipality within that county on or before the first day of October.
19 The valuation so determined is subject to review by the State Board of Property Tax
20 Review pursuant to subchapter ~~H-A~~ 2-A, but the valuation finally certified to the
21 Secretary of State pursuant to section 381 must be used for all computations required by
22 law to be based upon the state valuation with respect to municipalities.

23 **Sec. 43. 36 MRSA §578, sub-§1, ¶C**, as amended by PL 2011, c. 404, §1, is
24 further amended to read:

25 C. The State Tax Assessor shall distribute reimbursement under this section to each
26 municipality in proportion to the product of the reduced tree growth valuation of the
27 municipality multiplied by the property tax burden of the municipality. For purposes
28 of this paragraph, unless the context otherwise indicates, the following terms have the
29 following meanings.

30 (1) "Property tax burden" means the total real and personal property taxes
31 assessed in the most recently completed municipal fiscal year, except the taxes
32 assessed on captured value within a tax increment financing district, divided by
33 the latest state valuation certified to the Secretary of State.

34 (2) "Undeveloped land" means rear acreage and unimproved nonwaterfront
35 acreage that is not:

36 (a) Classified under the laws governing current use valuation set forth in
37 chapter 105, subchapter 2-A, 10 or 10-A;

38 (b) A base lot; or

39 (c) ~~Waste land~~ Wasteland.

1 (3) "Average value of undeveloped land" means the per acre undeveloped land
2 valuations used in the state valuation then in effect, or according to the current
3 local valuation on undeveloped land as determined for state valuation purposes,
4 whichever is less.

5 (4) "Reduced tree growth valuation" means the difference between the average
6 value of undeveloped land and the average value of tree growth land times the
7 total number of acres classified as forest land under this subchapter plus the total
8 number of acres of forest land that is transferred from tree growth classification
9 to farmland classification pursuant to section 1112 on or after October 1, 2011.

10 **Sec. 44. 36 MRSA §605**, as amended by PL 1979, c. 540, §43, is further amended
11 to read:

12 **§605. Deceased persons**

13 The personal property of a deceased person ~~shall~~ must be assessed to the personal
14 representative in the place where the deceased last resided, and such assessment ~~shall~~
15 ~~continue~~ continues until the personal representative gives notice to the assessors that such
16 property has been distributed. If the deceased at the time of ~~his~~ death did not reside in the
17 State, such personal property ~~shall~~ must be assessed to the personal representative in the
18 place where such property is situated. Before the appointment of a personal
19 representative, the personal property of a deceased person ~~shall~~ must be assessed to the
20 estate of the deceased in the place where ~~he~~ the deceased last resided, if in the State,
21 otherwise in the place where such property is situated, and the personal representative
22 subsequently appointed ~~shall be~~ is liable for the tax.

23 **Sec. 45. 36 MRSA §606**, as amended by PL 1979, c. 540, §44, is further amended
24 to read:

25 **§606. Tax priority; deceased's personal property**

26 If a personal property tax has been assessed upon the estate of a deceased person, or
27 if a person assessed for a personal property tax has died, the personal representative, after
28 ~~he~~ the personal representative has satisfied the first 4 priorities set forth in Title 18-A,
29 section 3-805, shall, from any estate ~~which~~ that has come to ~~his~~ the personal
30 representative's hands in such capacity, if such estate is sufficient therefor, pay the
31 personal property tax so assessed to ~~him~~ the personal representative under Title 18-A,
32 section 3-709. In default of such payment the personal representative ~~shall be~~ is
33 personally liable for the tax to the extent of the estate that passed through ~~his~~ the personal
34 representative's hands ~~which~~ that was not used to satisfy claims or expenses with a higher
35 priority. To the extent that the personal representative is not assessed, the successors to
36 the ~~decedent's~~ decedent's taxed property shall pay the tax assessed.

37 **Sec. 46. 36 MRSA §653, sub-§1, ¶C**, as amended by PL 2015, c. 353, §1, is
38 further amended to read:

39 C. The estates up to the just value of \$6,000, having a taxable situs in the place of
40 residence, of veterans who served in the Armed Forces of the United States:

1 (1) During any federally recognized war period, including the Korean Campaign
2 Conflict, the Vietnam War, the Persian Gulf War, the periods from August 24,
3 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, Operation
4 Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn, or who
5 were awarded the Armed Forces Expeditionary Medal, when they have reached
6 the age of 62 years or when they are receiving any form of pension or
7 compensation from the United States Government for total disability, service-
8 connected or nonservice-connected, as a veteran. A veteran of the Vietnam War
9 must have served on active duty after February 27, 1961 and before May 8, 1975.
10 "Persian Gulf War" means service on active duty on or after August 2, 1990 and
11 before or on the date that the United States Government recognizes as the end of
12 that war period; or

13 (2) Who are disabled by injury or disease incurred or aggravated during active
14 military service in the line of duty and are receiving any form of pension or
15 compensation from the United States Government for total, service-connected
16 disability.

17 The exemptions provided in this paragraph apply to the property of that veteran,
18 including property held in joint tenancy with that veteran's spouse or held in a
19 revocable living trust for the benefit of that veteran.

20 **Sec. 47. 36 MRSA §655, sub-§1, ¶D**, as repealed and replaced by PL 1973, c.
21 592, §13, is amended to read:

22 D. Livestock, including farm animals, neat, cattle and fowl;

23 **Sec. 48. 36 MRSA §943, 6th ¶** is amended to read:

24 Beginning with taxes that are assessed after April 1, 1985, the notice of impending
25 automatic foreclosure ~~shall~~ must be substantially in the following form:

26 STATE OF MAINE

27 NOTICE OF IMPENDING AUTOMATIC FORECLOSURE

28 Title 36, M.R.S.A. Section 943

29 IMPORTANT: DO NOT DISREGARD

30 THIS NOTICE. YOU WILL LOSE

31 YOUR PROPERTY UNLESS YOU PAY

32 YOUR ~~19~~ 20 PROPERTY TAXES,

33 INTEREST AND COSTS.

34 TO:

1 You are the party named on a tax lien certificate filed on _____, 19 20 , and recorded
2 in Book _____, Page _____ in the County Registry of Deeds. This filing has created a tax lien
3 mortgage on the real estate described therein.

4 On _____, 19 20 , the tax lien mortgage will be foreclosed and your right to recover
5 your property by paying the taxes, interest and costs that are owed will expire.

6 IF THE TAX LIEN FORECLOSES,
7 THE MUNICIPALITY WILL OWN
8 YOUR PROPERTY.

9 If you cannot pay the property taxes you owe please contact me to discuss this notice.

10 Municipal Treasurer

11 **Sec. 49. 36 MRSA §1105, 2nd ¶**, as amended by PL 1993, c. 452, §7, is further
12 amended to read:

13 The 100% valuation per acre for farm woodland within a parcel classified as
14 farmland under this subchapter is the 100% valuation per acre for each forest type
15 established for each county pursuant to subchapter ~~H-A~~ 2-A. Areas other than woodland,
16 agricultural land or horticultural land located within any parcel of farmland classified
17 under this subchapter are valued on the basis of just value.

18 **Sec. 50. 36 MRSA §1106-A, sub-§2**, as amended by PL 2011, c. 618, §6, is
19 further amended to read:

20 **2. Alternative valuation method.** Notwithstanding any other provision of law, if an
21 assessor is unable to determine the valuation of open space land under the valuation
22 method in subsection 1, the assessor may value that land under the alternative method in
23 this subsection. The assessor may reduce the ordinary assessed valuation of the land,
24 without regard to conservation easement restrictions and as reduced by the certified ratio,
25 by the cumulative percentage reduction for which the land is eligible according to the
26 following categories.

- 27 A. All open space land is eligible for a reduction of 20%.
- 28 B. Permanently protected open space land is eligible for the reduction set in
29 paragraph A and an additional 30%.
- 30 C. Forever wild open space land is eligible for the reduction set in paragraphs A and
31 B and an additional 20%.
- 32 D. Public access open space land is eligible for the applicable reduction set in
33 paragraph A, B or C and an additional 25%.
- 34 E. Managed forest open space land is eligible for the reduction set in paragraphs A,
35 B and D and an additional 10%.

1 Notwithstanding this section, the value of forested open space land may not be reduced to
2 less than the value it would have under subchapter ~~H-A~~ 2-A, and the open space land
3 valuation may not exceed just value as required under section 701-A.

4 **Sec. 51. 36 MRSA §1482, sub-§6, ¶A**, as amended by PL 1979, c. 666, §39, is
5 further amended to read:

6 A. Where the person seeking to pay the excise tax owned the vehicle other than an
7 automobile, truck or truck tractor on or before April 1st, the excise tax must be paid
8 before property taxes for the year in question are committed to the collector,
9 otherwise the owner is subject to a personal property tax.

10 **Sec. 52. 36 MRSA §1487, sub-§2-A**, as enacted by PL 2001, c. 671, §34, is
11 amended to read:

12 **2-A. Agent for collecting excise tax.** The State Tax Assessor may appoint the
13 Secretary of State as an agent for the purpose of collecting excise tax for the unorganized
14 ~~territories~~ territory.

15 **Sec. 53. 36 MRSA §1760, sub-§47-A**, as corrected by RR 1995, c. 2, §95, is
16 amended to read:

17 **47-A. Emergency shelter and feeding organizations.** ~~Beginning October 1, 1996,~~
18 ~~sales~~ Sales to incorporated nonprofit organizations that provide free temporary
19 emergency shelter or food for underprivileged individuals in this State;

20 **Sec. 54. 36 MRSA §2513, 3rd ¶**, as amended by PL 2003, c. 20, Pt. CC, §1 and
21 affected by §3, is further amended to read:

22 Notwithstanding this section, for ~~income~~ tax years commencing on or after January 1,
23 1989, the tax imposed by this section upon all gross direct premiums collected or
24 contracted for on long-term care policies, as certified by the superintendent pursuant to
25 Title 24-A, section 5054, must be at the rate of 1% a year.

26 **Sec. 55. 36 MRSA §4604, sub-§2**, as amended by PL 2005, c. 176, §3, is further
27 amended to read:

28 **2. Programs.** The board may make studies; undertake research, development and
29 investment in infrastructure, marketing and promotional programs; publish and
30 disseminate information; and implement other programs in furtherance of its legislative
31 purposes, provided that programs undertaken by the board must be designed to benefit the
32 Maine potato industry at large or segments of the industry, but may not be designed to
33 benefit exclusively any one person or entity involved in the industry. The board shall
34 carry out the duties, as set out in Title 7, chapter 103, subchapter 10, article 4 and known
35 as the "Maine Bag Program," and shall use any funds granted by the department to the
36 board or obtained by the board from any other source for the Maine Bag Program to
37 promote the sale of tablestock potatoes, except that revenues from the potato tax under
38 section 4605 may not be used to undertake promotional activities of the board. The board
39 may use funds derived from sources other than the potato tax to carry out advertising and
40 promotional programs in support of the industry.

1 **Sec. 56. 36 MRSA §5122, sub-§1, ¶JJ**, as amended by PL 2015, c. 490, §6 by c.
2 494, Pt. B, §5, is repealed and the following enacted in its place:

3 JJ. For tax years beginning on or after January 1, 2016, an amount equal to the
4 taxpayer base multiplied by the following fraction:

5 (1) For single individuals and married persons filing separate returns, the
6 numerator is the taxpayer's Maine adjusted gross income less \$70,000, except
7 that the numerator may not be less than zero, and the denominator is \$75,000. In
8 no case may the fraction contained in this subparagraph produce a result that is
9 more than one. The \$70,000 amount used to calculate the numerator in this
10 subparagraph must be adjusted for inflation in accordance with section 5403,
11 subsection 4;

12 (2) For individuals filing as heads of households, the numerator is the taxpayer's
13 Maine adjusted gross income less \$105,000, except that the numerator may not
14 be less than zero, and the denominator is \$112,500. In no case may the fraction
15 contained in this subparagraph produce a result that is more than one. The
16 \$105,000 amount used to calculate the numerator in this subparagraph must be
17 adjusted for inflation in accordance with section 5403, subsection 4; or

18 (3) For individuals filing married joint returns or surviving spouses, the
19 numerator is the taxpayer's Maine adjusted gross income less \$140,000, except
20 that the numerator may not be less than zero, and the denominator is \$150,000.
21 In no case may the fraction contained in this subparagraph produce a result that is
22 more than one. The \$140,000 amount used to calculate the numerator in this
23 subparagraph must be adjusted for inflation in accordance with section 5403,
24 subsection 4.

25 For purposes of this paragraph, "taxpayer base" means either the taxpayer's
26 applicable standard deduction amount for the taxable year determined under section
27 5124-B or, if itemized deductions are claimed, the taxpayer's itemized deductions
28 claimed for the taxable year determined under section 5125;

29 **Sec. 57. 36 MRSA §5122, sub-§1, ¶KK**, as enacted by PL 2015, c. 388, Pt. A,
30 §5 and c. 490, §7, is repealed and the following enacted in its place:

31 KK. For taxable years beginning on or after January 1, 2015:

32 (1) An amount equal to the net increase in depreciation attributable to the
33 depreciation deduction claimed by the taxpayer under the Code, Section 168(k)
34 with respect to property placed in service in the State during the taxable year for
35 which a credit is claimed under section 5219-NN for that taxable year; and

36 (2) An amount equal to the net increase in depreciation attributable to the
37 depreciation deduction claimed by the taxpayer under the Code, Section 168(k)
38 with respect to property for which a credit is not claimed under section 5219-NN;
39 and

40 **Sec. 58. 36 MRSA §5122, sub-§1, ¶LL** is enacted to read:

1 LL. The amount claimed as a deduction in determining federal adjusted gross
2 income related to a taxpayer's expenses for a qualified long-term disability income
3 protection plan or qualified short-term disability income protection plan during the
4 taxable year for which a credit is claimed under section 5219-OO for that taxable
5 year.

6 **Sec. 59. 36 MRSA §5217-D, sub-§1, ¶B-1**, as repealed and replaced by PL
7 2015, c. 482, §1 and c. 494, Pt. A, §48, is repealed and the following enacted in its place:

8 B-1. "Financial aid package" means financial aid obtained by a student for
9 attendance at an accredited Maine community college, college or university. For
10 purposes of a qualified individual claiming a credit under this section for tax years
11 beginning on or after January 1, 2013 but before January 1, 2016 who is eligible for a
12 credit under paragraph G, subparagraph (1), division (a), "financial aid package" may
13 include financial aid obtained for up to 30 credit hours of course work at an
14 accredited non-Maine community college, college or university earned prior to
15 transfer to an accredited Maine community college, college or university, if the 30
16 credit hours were earned after December 31, 2007 and the transfer occurred after
17 December 31, 2012. For purposes of a qualified individual claiming a credit under
18 this section for tax years beginning on or after January 1, 2016 who is eligible for a
19 credit under paragraph G, subparagraph (1), division (a-1), "financial aid package"
20 may include financial aid obtained by a student for attendance at an accredited non-
21 Maine community college, college or university after December 31, 2007. For
22 purposes of a qualified individual claiming a credit under this section for tax years
23 beginning on or after January 1, 2016 who is eligible for a credit under paragraph G,
24 subparagraph (1), division (b), "financial aid package" may include financial aid
25 obtained by a student for attendance at an accredited non-Maine community college,
26 college or university after December 31, 2007. For purposes of a qualified individual
27 claiming a credit under this section for tax years beginning on or after January 1,
28 2016 who is eligible for a credit under paragraph G, subparagraph (1), division (c),
29 "financial aid package" may include financial aid obtained by a student for attendance
30 at an accredited Maine college or university after December 31, 2007. For purposes
31 of an employer claiming a credit under this section for tax years beginning on or after
32 January 1, 2013, "financial aid package" may include financial aid obtained by a
33 qualified employee for attendance at an accredited non-Maine community college,
34 college or university. "Financial aid package" may include private loans or less than
35 the full amount of loans under federal programs, depending on the practices of the
36 accredited Maine or non-Maine community college, college or university. Loans are
37 includable in the financial aid package only if entered into prior to July 1, 2023.

38 **Sec. 60. 36 MRSA §5219-NN**, as enacted by PL 2015, c. 490, §8, is reallocated to
39 36 MRSA §5219-OO.

40 **Sec. 61. 36 MRSA §5219-NN**, as enacted by PL 2015, c. 503, §1, is reallocated to
41 36 MRSA §5219-PP.

42 **Sec. 62. 39-A MRSA §213, sub-§4**, as amended by PL 2001, c. 448, §2, is
43 further amended to read:

1 Sections 8, 9, 10 and 11 correct a numbering problem created by Public Law 2015,
2 chapters 410 and 443, which enacted 2 substantively different provisions with the same
3 paragraph letter, and make technical changes.

4 Section 12 corrects the name of a professional board.

5 Section 13 changes a reference to the Commissioner of Business Regulation to the
6 Commissioner of Professional and Financial Regulation and corrects grammatical errors.

7 Section 14 makes technical corrections.

8 Section 15 corrects a grammatical error.

9 Section 16 corrects a clerical error.

10 Sections 17, 18 and 19 correct a numbering problem created by Public Law 2015,
11 chapters 410 and 443, which enacted 2 substantively different provisions with the same
12 paragraph letter, and make a technical change.

13 Sections 20, 21 and 22 correct a numbering problem created by Public Law 2015,
14 chapters 410 and 443, which enacted 2 substantively different provisions with the same
15 paragraph letter, and make a technical change.

16 Sections 23, 24, 25 and 26 correct a numbering problem created by Public Law 2015,
17 chapters 410 and 443, which enacted 2 substantively different provisions with the same
18 paragraph letter, and make technical changes.

19 Section 27 corrects a grammatical error.

20 Section 28 corrects a grammatical error.

21 Section 29 removes an incorrect cross-reference.

22 Section 30 corrects a clerical error.

23 Section 31 corrects cross-references to clarify that the cross-references are to former
24 sections of law and corrects grammatical errors.

25 Section 32 corrects a grammatical error.

26 Section 33 removes a cross-reference to a provision that is repealed.

27 Sections 34 and 35 correct cross-references and grammatical errors.

28 Section 36 corrects cross-references and makes a grammatical correction.

29 Section 37 corrects a grammatical error.

30 Section 38 corrects a grammatical error.

31 Section 39 corrects a cross-reference.

- 1 Section 40 corrects a clerical error.
- 2 Section 41 corrects a cross-reference to Title 36, section 5219-NN as enacted by
3 Public Law 2015, chapter 490, section 8, which is reallocated in this bill to section
4 5219-OO.
- 5 Section 42 makes a technical correction.
- 6 Section 43 makes a technical correction.
- 7 Section 44 corrects gender-specific language and makes grammatical changes.
- 8 Section 45 corrects gender-specific language, makes grammatical changes and
9 corrects a clerical error.
- 10 Section 46 changes a reference to "Korean Campaign" to "Korean Conflict."
- 11 Section 47 corrects a clerical error.
- 12 Section 48 makes technical corrections and a grammatical change.
- 13 Section 49 makes a technical correction.
- 14 Section 50 makes a technical correction.
- 15 Section 51 corrects a clerical error.
- 16 Section 52 corrects a clerical error.
- 17 Section 53 makes a technical change.
- 18 Section 54 changes a reference to "income tax years" to "tax years."
- 19 Section 55 corrects a cross-reference.
- 20 Section 56 corrects a conflict created by Public Law 2015, chapters 490 and 494,
21 which affected the same provision of law, by incorporating the changes made by both
22 laws and makes a technical change.
- 23 Sections 57 and 58 correct a numbering problem created by Public Law 2015,
24 chapters 388 and 490, which enacted 2 substantively different provisions with the same
25 paragraph letter, make a technical change and correct a cross-reference.
- 26 Section 59 corrects a conflict created by Public Law 2015, chapters 482 and 494,
27 which affected the same provision of law, by repealing the provision and replacing it with
28 the chapter 482 version.
- 29 Sections 60 and 61 correct a numbering problem created by Public Law 2015,
30 chapters 388, 490 and 503, which enacted 3 substantively different provisions with the
31 same section number.
- 32 Section 62 makes a technical correction.

- 1 Section 63 corrects a clerical error.
- 2 Section 64 corrects a clerical error.