

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE

ONE HUNDRED AND EIGHTH LEGISLATURE
AT THE

SECOND REGULAR SESSION

January 4, 1978 to April 6, 1978

FIRST SPECIAL SESSION

(No laws enacted)

September 6, 1978 to September 15, 1978

SECOND SPECIAL SESSION

October 18, 1978

THIRD SPECIAL SESSION

December 6, 1978

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED, TITLE 3, SECTION 164, SUBSECTION 6.

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1979

PUBLIC LAWS
OF THE
STATE OF MAINE
AS PASSED AT THE
SECOND REGULAR SESSION
of the
ONE HUNDRED AND EIGHTH LEGISLATURE
January 4, 1978 to April 6, 1978

- (7) Transfer;
- (8) Reinstatement;
- (9) Demotion;
- (10) Suspension, layoff and dismissal;
- (11) Leave of absence and resignation;
- (12) Personnel records;
- (13) In-service training;
- (14) Service ratings; and
- (15) Certification of payrolls;

E. Be eligible to participate on a pro rata basis in the retirement program for state employees; and

F. Be eligible to participate in health and hospitalization insurance programs at rates of participation reduced to reflect the less than full-time status.

3. Recognition of intermittent employee. Any intermittent employee who worked 1,040 hours as an intermittent state employee for either the calendar year beginning January 1, 1976 or January 1, 1977 shall, if the employee so desires, be immediately designated as either permanent part-time or permanent full-time, whichever designation is more appropriate.

This section shall not apply if provided pursuant to Title 26, chapter 9-B.

Effective July 6, 1978

CHAPTER 668

AN ACT to Establish a Uniform Confidentiality Statute for Tax Information and to Update the Maine Income Tax Law with Respect to the Internal Revenue Code.

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

Sec. 1. 36 MRSA § 57, sub-§§ 2 and 3, as enacted by PL 1977, c. 477, § 3-A, are repealed.

Sec. 2. 36 MRSA c.7, is enacted to read:

CHAPTER 7

UNIFORM ADMINISTRATIVE PROVISIONS

§ 191. Confidentiality of tax records

1. **Basic prohibition.** Except as otherwise provided by law, it shall be unlawful for any person who, pursuant to this Title, has been permitted to receive or view any portion of the original or a copy of any report, return or other information provided pursuant to this Title to divulge or make known in any manner any information set forth in any of those documents or obtained from examination or inspection under this Title of the premises or property of any taxpayer. This prohibition applies to both state tax information and federal tax information filed as part of a state tax return.

2. **Exemptions.** This section shall not be construed to prohibit:

A. The delivery to a taxpayer or his duly authorized representative of a certified copy of any return, report or other information filed by the taxpayer pursuant to this Title;

B. The publication of statistics so classified to prevent the identification of particular reports or returns and the items thereof;

C. The inspection by the Attorney General of information filed by any taxpayer who has requested review of any tax under this Title or against whom an action or proceeding for collection of tax has been instituted; or the production in court on behalf of the State Tax Assessor or any other party to an action or proceeding under this Title of so much and no more of the information as is pertinent to the action or proceeding;

D. The disclosure of information to duly authorized officers of the United States and of other states, districts and territories of the United States and of the provinces of Canada for use in administration and enforcement of the tax laws of those jurisdictions. The information may be given only on the written request of the duly authorized officer when the officer's government permits a substantially similar exchange of information with the taxing officials of this State and when the government provides for the secrecy of information in a manner substantially similar to the manner set out in this section;

E. The provision of information, pursuant to a contract for administrative services, to a person retained on an independent contract basis or the authorized employees of that person or the provision of information to state employees outside the Bureau of Taxation for the purpose of acquiring assistance in the

administration of this Title and the return to employees of the Bureau of Taxation of the information provided and additional information generated as a product of the administrative services provided;

F. The transmission of information among employees of the Bureau of Taxation for the purposes of enforcing the tax laws of this State and the delivery by a register of deeds of the State Tax Assessor or delivery by the State Tax Assessor to the appropriate assessor of "declarations of value" as provided by section 4641-D;

G. The disclosure to the Attorney General of information relating to any person under criminal investigation;

H. The disclosure by the State Tax Assessor of the fact that a business or individual is or is not registered as a seller under section 1754 or section 1756 or disclosure of both the fact that a registration under either section has been revoked in accordance with section 1757 or section 1923 and the reasons for revocation; and

I. The disclosure of information acquired pursuant to Part 2.

3. Additional restrictions for information provided by Internal Revenue Service. Federal returns and federal return information provided to the State by the Internal Revenue Service shall not be disclosed to other states, districts and territories of the United States or provinces of Canada, to legislative committees or the agents of the committees, to any person retained on an independent contract basis or the employee of that person, or to the Attorney General for the purpose of criminal investigations and prosecutions unrelated to this Title. These restrictions are in addition to those imposed by subsection 1.

4. Penalties. Any person who willfully violates this section shall be guilty of a Class E crime. If the offender is an officer or employee of the State, he shall be dismissed from office.

Sec. 3. 36 MRSA § 2062, as amended by PL 1969, c. 584, § 2 is repealed.

Sec. 4. 36 MRSA §§ 3024, 3403 and 4309 are repealed.

Sec. 5. 36 MRSA § 4641-M, as enacted by PL 1975, c. 572, § 1 and as last amended by PL 1977, c. 509, § 32, is repealed.

Sec. 6. 36 MRSA § 5102, sub-§ 11, last 2 sentences, as last amended by PL 1977, c. 477, § 15. are further amended to read:

Any reference in this Part to the laws of the United States shall mean the provisions of the Internal Revenue Code of 1954, and amendments thereto and other provisions of the laws of the United States relating to federal income taxes

as of December 31, ~~1976~~ 1977. This subsection shall be effective as to items of income, deductions, loss or gain accruing in taxable years ending on or after January 1, ~~1976~~ 1977 but only to the extent such items have been earned, received, incurred or accrued on or after such effective date.

Sec. 7. 36 MRSA § 5340, sub-§ § 4, 6 and 7, as enacted by P & SL 1969, c. 154, § F and as amended, are repealed.

Sec. 8. 36 MRSA § 6121, as enacted by PL 1975, c. 765, § 31 and as amended by PL 1977, c. 345, is repealed.

Effective July 6, 1978

CHAPTER 669

AN ACT to Establish the Maine Takeover Bid Disclosure Law.

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

Whereas, immediate action may be necessary for the protection of Maine corporations and their shareholders and the general public; and

Whereas, it is vital to the protection of shareholders of Maine corporations and corporations residing in Maine to prevent fraud and deception in connection with takeover bids; and

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

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

13 MRSA c. 23 is enacted to read:

CHAPTER 23

TAKEOVER BID DISCLOSURE LAW

§ 801. Short title; legislative findings