## MAINE STATE LEGISLATURE

The following document is provided by the

LAW AND LEGISLATIVE DIGITAL LIBRARY

at the Maine State Law and Legislative Reference Library

http://legislature.maine.gov/lawlib



Reproduced from scanned originals with text recognition applied (searchable text may contain some errors and/or omissions)

### **LAWS**

OF THE

## STATE OF MAINE

AS PASSED BY THE

#### ONE HUNDRED AND TWELFTH LEGISLATURE

#### FIRST REGULAR SESSION

December 5, 1984 to June 20, 1985 Chapters 384-End

AND AT THE

#### FIRST SPECIAL SESSION

November 13, 1985

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

J.S. McCarthy Co., Inc. Augusta, Maine 1985

### **PUBLIC LAWS**

OF THE

# STATE OF MAINE

AS PASSED AT THE

FIRST REGULAR SESSION

CONTINUED

and

FIRST SPECIAL SESSION

of the

ONE HUNDRED AND TWELFTH LEGISLATURE

1985

#### CHAPTER 476

S.P. 516 - L.D. 1390

AN ACT to Help Improve the Quality of Child Care in Maine.

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

- 22 MRSA §5311 is enacted to read:
- §5311. Office of Child Care Coordination
- 1. Establishment. There is established, within the Bureau of Social Services, the Office of Child Care Coordination.
- 2. Powers and duties. The office shall have the following powers and duties:
  - A. Maintain an inventory of child care information;
  - B. Provide public education on becoming better consumers of child care;
  - C. Evaluate prospective grantees for child care funding grants in consultation with the Division of Purchased and Support Service;
  - D. Evaluate funding methods of child care;
  - E. Coordinate an ongoing review of all child care licensing rules;
  - F. Provide technical assistance to public and private sector employers, school systems and community groups concerning child care, flexible benefits and work schedules;
  - G. Coordinate the development of a training system for child care providers;
  - H. Develop incentives for employer involvement in child care; and
  - I. Promote cooperative relationships between public health organizations and child care programs.
- 3. Definition. As used in this section and in section 5312, the term "child care" means substitute

care for any part of a day less than 24 hours for the children of parents who work, are receiving education or are otherwise unable to care for their children.

Effective September 19, 1985.

### CHAPTER 477

H.P. 1137 - L.D. 1643

AN ACT Concerning Railroad Excise Tax.

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

- Sec. 1. 36 MRSA §1760, sub-§48 is enacted to
  read:
- 48. Rail track materials. Railroad track materials purchased and installed on railroad lines located within the boundaries of the State. The track materials shall include rail, ties, ballast, joint bars and associated materials such as bolts, nuts, tie plates, spikes, culverts, steel, concrete or stone, switch stands, switch points, frogs, switch ties, bridge ties and bridge steel.

In order for a taxpayer to qualify for an exemption under this subsection, the taxpayer may not require any landowner to pay any fee or charge for maintenance or repair or to assume liability for crossings or rights-of-way if the landowner was not required to do so prior to July 1, 1981, and the taxpayer must continue to maintain crossings and rights-of-way which it was required to maintain on that date and may not remove the crossings if there is any objection to their being removed.

- Sec. 2. 36 MRSA §2621-A, sub-§2, as amended by PL 1983, c. 593, §1, is further amended to read:
- 2. Operating investment. "Operating investment" means investment in railway property used in transportation service, less depreciation, plus cash, including temporary cash investments and special deposits, plus material and supplies. For purposes of railroad excise taxes payable in 1984 and 1985 1986, based upon operations for the calendar years 1983 and 1984, respectively year 1985, "operating investment" also includes freight car operating leases of 10 years or more, valued at cost less straight-line depreciation over the initial term of the lease.