

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
ONE HUNDRED AND TWELFTH LEGISLATURE

SECOND REGULAR SESSION
January 8, 1986 to April 16, 1986

SECOND SPECIAL SESSION
May 28, 1986 to May 30, 1986

AND AT THE

THIRD SPECIAL SESSION
October 17, 1986

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

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
SECOND REGULAR SESSION
of the
ONE HUNDRED AND TWELFTH LEGISLATURE
1985

ternal Revenue Code is based on other than a flat rate amount. In that event, the State's withholding procedure should estimate taxable income using the same approach to exemptions as the United States Internal Revenue Code and the amount of tax to be withheld should be calculated in accordance with withholding methods prescribed pursuant to section 5250.

Sec. 29. Department of Finance and Administration; issuance of rule. The Department of Finance and Administration shall promulgate a rule, pursuant to the provisions of the Maine Revised Statutes, Title 5, chapter 375, requiring the collection of a sales tax on meals provided in the wild by persons licensed as outfitters or guides by the Department of Inland Fisheries and Wildlife. The term "in the wild" means at a place other than a base camp, restaurant or campground while on a trip or other expedition and shall include the provision of a meal at a primitive campsite. The rules shall not require assessment or collection of a sales tax on the consumption of game species. The rule shall establish the value of a meal at its cost to the outfitter or guide, providing that the meal is provided as part of a total service purchased by the customer and that the price of the service does not vary if the meal is not consumed. The rule shall specify means for assessment and collection of the sales tax which recognize the unconventional manner of providing meals to customers by guides and outfitters in the wild.

Effective July 16, 1986.

CHAPTER 536

H.P. 1235 - L.D. 1744

AN ACT Providing Conformity with the United States Internal Revenue Code under the Maine Income Tax Law.

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

Whereas, the 90-day period would delay the processing of 1985 income tax returns; and

Whereas, legislative action is necessary before January 1, 1986, in order to insure continued and ef-

efficient administration of the Maine income tax law and certain other state taxes; 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:

36 MRSA §5102, sub-§11, as amended by PL 1983, c. 859, Pt. M, §§11, 13, is further amended to read:

11. Other terms. Any other term used in this Part has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes, unless a different meaning is clearly required. Any reference in this Part to the laws of the United States shall be construed as a reference to the provisions of the United States 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 ~~September 17, 1984~~ December 31, 1985. This subsection shall be effective as to items of income, deductions, loss or gain accruing in taxable years ending on or after January 1, ~~1984~~ 1985, but only to the extent that those items have been earned, received, incurred or accrued on or after that effective date. Notwithstanding other provisions of this subsection, for taxable years ending in 1981 and 1982, any reference in this Part to the laws of the United States shall be construed as a reference to the provisions of the United States 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, 1981 for items of income, deductions, loss or gain earned, incurred or accrued within those taxable years. Notwithstanding other provisions of this subsection, for taxable years ending in 1983, any reference in this Part to the laws of the United States shall be construed as a reference to the provisions of the United States 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 January 31, 1983 for items of income, deductions, loss or gain earned, incurred or accrued within those taxable years. Notwithstanding other provisions of this subsection, for taxable years ending in 1984, any reference in this Part to

the laws of the United States shall be construed as a reference to the United States Internal Revenue Code of 1954 and amendments to that Code and other provisions of the laws of the United States relating to federal income taxes as of September 1, 1984, for items of income, deductions, loss or gain earned, incurred or accrued within those taxable years.

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

Effective February 19, 1986.

CHAPTER 537

H.P. 1390 - L.D. 1961

AN ACT to Allow the Disclosure of Certain Employment Security Adjudicatory Records.

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

26 MRSA §1082, sub-§7, as amended by PL 1983, c. 351, §11, is further amended to read:

7. Records and reports. Each employing unit shall keep true and accurate work records, containing such information as the commissioner may prescribe. These records shall be open to inspection and be subject to being copied by the commissioner or his authorized representatives at any reasonable time and as often as may be necessary. The commissioner may require from any employing unit any sworn or unsworn reports, with respect to persons employed by it, which the commissioner deems necessary for the effective administration of this chapter. Information thus obtained or obtained from any individual pursuant to the administration of this chapter shall, except to the extent necessary for proper presentation of a claim, be held confidential and shall not be published or be open to public inspection, other than to public employees in the performance of their public duties, in any manner revealing the individual's or employing unit's identity, but any claimant or his legal representative at a hearing before an appeal tribunal or the commission shall be supplied with information from the records to the extent necessary for the proper presentation of his claim the department shall, upon request, provide to any party to an