

# 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 THIRTEENTH LEGISLATURE  
FIRST REGULAR SESSION

December 3, 1986 to June 30, 1987

Chapters 1-542

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

---

---

Twin City Printery  
Lewiston, Maine  
1987

---

---

**PUBLIC LAWS**

OF THE

**STATE OF MAINE**

AS PASSED AT THE  
FIRST REGULAR SESSION  
of the  
ONE HUNDRED AND THIRTEENTH LEGISLATURE  
1987

---

---

3. Investment earnings on fund deposited in the Tax Adjustment Reserve Fund. Funds transferred to the Tax Adjustment Reserve Fund shall be invested by the Treasurer of State in accordance with applicable provisions of law and all earnings on these funds shall be credited to the fund.

Sec. 2. 36 MRSA §5102, sub-§11, as amended by PL 1985, c. 536, 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 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, 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. Notwithstanding other provisions of this subsection, for taxable years ending in 1986, 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 1986 and amendments to that code and other provisions of the laws of the United States relating to federal income taxes as of December 1, 1986, 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 December 11, 1986.

---



---

## CHAPTER 5

H.P. 7 — L.D. 7

### AN ACT Relating to the Legislative Task Force on Railroads.

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

Whereas, Public Law 1985, chapter 813, requires the Legislative Task Force on Railroads to submit its report, together with any necessary legislation to the Legislature prior to January 1, 1987; and

Whereas, the task force is unable to meet this deadline; and

Whereas, it is necessary to continue a study of the role of Maine's railroads and their relationship to the State's economy; 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:

Sec. 1. PL 1985, c. 813, §2, sub-§2, last ¶ is amended by adding at the end a new sentence to read:

The committee may contract with outside consultants, specialists in railroad industry finances or other individuals that the task force may require.

Sec. 2. PL 1985, c. 813, §2, sub-§3 is amended to read:

3. **Report.** The task force shall submit its report, together with any necessary legislation to the Legislature prior to January May 1, 1987.

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

Effective December 11, 1986.

---



---

## CHAPTER 6

H.P. 17 — L.D. 16

### AN ACT Relating to Time for Submission of County Budgets.

**Emergency preamble.** Whereas, Acts of the Legis-

lature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, certain county budgets as required by law to be submitted to the Legislature by January 15th of each year; and

Whereas, the Legislature recognizes the need to extend this deadline to February 15th for the first year the law is in operation with new county delegations; 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:

**Extension for submission of proposed county budgets.** Notwithstanding the provisions of law for submitting proposed county budgets to the Legislature provided in the Maine Revised Statutes, Title 30, chapters 10-A, 10-B and 10-C, those counties required to submit proposed budgets by January 15th shall have until February 15, 1987, to make their submissions.

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

Effective January 21, 1987.

## CHAPTER 7

H.P. 12 — L.D. 10

### AN ACT Relating to Statutory Dates for Certain Reports to the Legislature.

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

Whereas, the Legislature has established, by law, certain dates for study committees and commissions to report their findings and recommendations to the Legislature; and

Whereas, it is important that additional time be granted in certain cases to enable committees and commissions to complete the task assigned to them by that legislation; 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:

**Sec. 1. 3 MRSA §505, sub-§2, as repealed and replaced by PL 1979, c. 654, §2, is repealed and the following enacted in its place:**

2. Findings and recommendations of the joint standing committee of the Legislature having jurisdiction over audit and program review. The joint standing committee of the Legislature having jurisdiction over audit and program review shall submit to the Legislature the findings, recommendations and legislation required to implement its study of the departments and independent agencies listed in section 507 by the dates listed in section 507.

The joint standing committee of the Legislature having jurisdiction over audit and program review shall submit to the Legislature its evaluations and analyses of justification reports submitted pursuant to section 507-A no later than 14 months after those reports are submitted to the Legislature.

**Sec. 2. PL 1985, c. 732, §7, sub-§5, is amended to read:**

**5. Report.** The Board of Commissions shall report its findings and recommendations, including any implementing legislation, to the joint standing committee of the Legislature having jurisdiction over ~~State Government~~ state and local government at the First Regular Session of the 113th Legislature no later than ~~January 7, 1987~~ February 7, 1987.

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

Effective January 21, 1987.

## CHAPTER 8

S.P. 126 — L.D. 331

### AN ACT to Alter Implementation of Requirement to Provide Rest Rooms in Restaurants.

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

Whereas, recently introduced legislation requires that all restaurants have public rest rooms beginning January 1, 1987; and

Whereas, such facilities would represent a considerable expense in construction costs, maintenance and space for restaurants; and

Whereas, the requirement for such facilities is a particular hardship for already established restaurants; and