

MAINE STATE LEGISLATURE

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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

**AN ACT to Amend the State Funding of
Pollution Abatement Projects.**

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

Sec. 1. 38 MRSA §411, first ¶, as amended by PL 1985, c. 689, §§1 and 3, is further amended to read:

The department may pay an amount at least 15%, but not to exceed 45%, of the expense of a municipal or quasi-municipal pollution abatement construction program or a pollution abatement construction program in an unorganized township or plantation authorized by the county commissioners. The department may pay up to 90% of the expense of a municipal or quasi-municipal pollution abatement construction program or a pollution abatement construction program in an unorganized township or plantation authorized by the county commissioners in which the construction cost of the project does not exceed \$100,000 so long as total expenditures for the small projects do not exceed \$1,000,000 in any fiscal year and not more than one grant is made to any applicant each year, except that the department may pay up to 50% of the expense of individual projects serving seasonal dwellings or commercial establishments. The application for a grant under this paragraph for a project serving a single-family dwelling, including outbuildings, or a single commercial establishment, shall include a signed statement of the financial condition of the owner of the single-family dwelling or commercial establishment describing the need for the grant. That statement will become part of the application record and no further evidence of need will be required.

Sec. 2. 38 MRSA §411, 2nd ¶, as amended by PL 1985, c. 689, §§2 and 3, is further amended to read:

~~The department, consistent with funding provided for the purpose of abating pollution from salt and sand-salt storage areas, may pay up to 50% of the expense of a municipal or quasi-municipal salt or sand-salt storage pollution abatement construction program or a salt or sand-salt storage pollution abatement construction program authorized by the county commissioners as long as total expenditures for salt or sand-salt storage buildings do not exceed \$2,500,000 per fiscal year and no municipal or quasi-municipal or county entity receives more than \$50,000 for salt or sand-salt storage buildings. Municipalities or counties may be reimbursed for salt or sand-salt storage buildings constructed after July 1, 1985 in accordance with rules promulgated by the department. State grant-in-aid participation under this section shall be limited to grants for waste treatment facilities, interceptor systems, and outfalls and salt or sand-salt storage buildings. The word "expense" shall not include costs relating to land acquisition or debt service, unless allowed under federal statutes and regulations.~~

Effective September 29, 1987.

CHAPTER 503

H.P. 1295 — L.D. 1773

**AN ACT to Require the Installation of
Telecommunication Devices for the
Hearing and Speech Impaired in Public Facilities.**

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

Sec. 1. 35-A MRSA §7505 is enacted to read:

§7505. Telecommunication devices for the hearing and speech impaired required in public facilities

1. State buildings. The Department of Administration shall require the installation and maintenance of telecommunication devices for communication for the hearing and speech impaired who rely on those devices for telephone communications in locations accessible to the public in state buildings where a primary function is the delivery of service to the general public, in accordance with a plan developed by the Department of Administration, Office of Information Services and the Department of Human Services, Bureau of Rehabilitation.

2. Other facilities serving the public. If public telephones are provided in a public facility, it shall be the responsibility of the owner or manager of the public facility to provide equal access by providing at least one telecommunication device for the hearing and speech impaired in the public facility.

3. Public facilities. For the purposes of this section, the following kinds of facilities shall be considered public facilities:

A. Airport terminals serving scheduled flights;

B. Bus and train depots; and

C. Hospitals.

4. Notice. A sign noting the availability and location of the telecommunication device for hearing and speech impaired persons shall be posted by the owner of the facility in a conspicuous location within each public facility covered by this section.

5. Devices. The requirements of this section may be satisfied by installation of telecommunication typewriters, including so-called telecommunication devices for the deaf, or other devices approved by the Department of Human Services, Bureau of Rehabilitation, Division of Deafness.

Sec. 2. Telecommunications access plan; implementation. The Department of Administration, Office of Information Services and the Department of Human

Services, Bureau of Rehabilitation shall develop by January 1, 1988, a plan to provide reasonable access by January 1, 1989, to telecommunication devices for the hearing and speech impaired in state buildings where a primary function is the delivery of service to the general public. The agencies shall begin to implement the plan as soon as possible and submit the plan and a progress report on implementation to the Governor and the Legislature by January 1, 1988, together with any legislative or administrative recommendations and any recommendations for supplementary funding found necessary.

Effective September 29, 1987.

CHAPTER 504

H.P. 1050 — L.D. 1413

AN ACT to Return to Maine Income Taxpayers the Additional Tax Payments Associated with Conformity to the United States Internal Revenue Code of 1986 for Tax Year 1987.

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

Sec. 1. 5 MRSA §1514, sub-§4 is enacted to read:

4. Fund adjustments. Adjustments to the fund shall be as follows.

A. A transfer from this fund to the General Fund to offset the loss of revenue attributable to income tax reductions to avoid a windfall for the tax year 1987 is required prior to June 30, 1988, in the amount of \$16,500,000. A transfer from this fund to the General Fund to offset the loss of revenue attributable to taxable income adjustments for individuals, for the tax year 1988, is required prior to June 30, 1989, in the amount of \$4,000,000.

Sec. 2. 36 MRSA §111, sub-§1-A is enacted to read:

1-A. Code. "Code" means the United States Internal Revenue Code of 1986 and amendments to that Code as of December 31, 1986.

Sec. 3. 36 MRSA §2855, sub-§1, as amended by PL 1985, c. 535, §5, is repealed.

Sec. 4. 36 MRSA §4062, sub-§1, as repealed and replaced by PL 1985, c. 535, §7, is repealed.

Sec. 5. 36 MRSA §5102, sub-§1-D is enacted to read:

1-D. Laws of the United States. "Laws of the United States" means the Code, as defined in section 111, subsection 1-A, and other provisions of the laws of the United States relating to federal income taxes as of the date specified in section 111, subsection 1-A.

Sec. 6. 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.~~

Sec. 7. 36 MRSA §5111, sub-§4, as enacted by PL 1985, c. 783, §20, is amended to read:

4. Nonresident individuals. A tax is imposed upon the Maine income of every nonresident individual. The amount of the tax shall be equal to the tax computed under this section and chapter 805 as if the nonresident were a resident, less applicable tax credits other than that provided by section 5127, subsection 1 section 5217, and multiplied by the ratio of his Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to his entire federal adjusted gross income, as modified by section 5122.

Sec. 8. 36 MRSA §5121, as enacted by P&SL 1969, c. 154, Section F, §1, is repealed and the following enacted in its place: