

# MAINE STATE LEGISLATURE

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**LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED BY THE  
ONE HUNDRED AND THIRTEENTH LEGISLATURE

**FIRST SPECIAL SESSION**

October 9, 1987 to October 10, 1987

**SECOND SPECIAL SESSION**

October 21, 1987 to November 20, 1987

and the

**SECOND REGULAR SESSION**

January 6, 1988 to May 5, 1988

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

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Twin City Printery  
Lewiston, Maine  
1988

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**PUBLIC LAWS**

OF THE

**STATE OF MAINE**

AS PASSED AT THE  
FIRST AND SECOND SPECIAL SESSIONS  
and  
SECOND REGULAR SESSION  
of the  
ONE HUNDRED AND THIRTEENTH LEGISLATURE  
1987

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2. Eligibility ratio. The total 1987 tax liability of all potentially eligible taxpayers, based on the records of the Bureau of Taxation on July 1, 1988, shall be divided into the total amount of 1987 tax year individual income tax windfall certified to the Tax Adjustment Reserve Fund pursuant to Title 5, section 1514, as of July 1, 1988, which has not been transferred to the General Fund. The resulting fraction is the eligibility ratio.

3. Eligible taxpayers. A potentially eligible taxpayer whose 1987 Maine tax liability which, when multiplied by the eligibility ratio, is greater than the 1987 exemption credit computed in accordance with section 5131 shall be eligible for a rebate under this chapter.

4. Rebate percentage. The total amount of the 1987 tax year individual income tax windfall identified in subsection 2, with adjustments specified in subsection 6, divided by the total 1987 tax liability of all eligible taxpayers is the rebate percentage.

5. Rebate amount. The amount of rebate for an eligible taxpayer is computed by multiplying that taxpayer's 1987 income tax liability by the rebate percentage.

6. Adjustments. The 1987 tax year individual income tax windfall identified in subsection 2 is reduced by the following adjustments for purposes of subsection 4:

A. An amount determined by the State Tax Assessor necessary to fund the expected cost of rebate entitlements not specifically known on July 1, 1988; and

B. An amount determined by the State Tax Assessor sufficient to recover the expenses associated with the preparation, forwarding and record-keeping requirements associated with the rebate checks.

#### §6303. Rebate checks

The State Tax Assessor shall perform the calculations required by this chapter by July 15, 1988. The tax assessor shall provide the State Controller, no later than August 1, 1988, with the necessary information for rebate check issuance as determined in accordance with this chapter. These checks are subject to setoff against outstanding tax liabilities.

The Treasurer of State shall issue the rebate checks by September 1, 1988. All rebate checks issued and associated administrative costs known by September 1, 1988, are to be charged against the Tax Adjustment Reserve Fund. Subsequent rebate checks will be accounted for as any other income tax refund check would be. No rebate check may be issued for any amount less than \$10.

#### §6304. Returns processed after July 1, 1988

Rebate entitlements for returns processed after July 1,

1988, shall be refunded as promptly as possible. The determination of eligibility and rebate amount for these taxpayers shall be in accordance with section 6302.

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

Effective May 2, 1988.

## CHAPTER 833

H.P. 1249 — L.D. 1705

### AN ACT to Revise the General Assistance Laws.

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

22 MRSA §4311, sub-§1-B is enacted to read:

1-B. Reimbursement for administrative expenses. The department shall reimburse each municipality for the administrative costs of its general assistance program if the department finds that the municipality was in compliance with all requirements of this chapter during the fiscal year for which reimbursement is sought. The amount of reimbursement to each municipality shall be an amount equal to:

A. Fifty percent of all general assistance granted to that municipality below the .0003% of all state valuation amount; or

B. Reasonable administrative costs of the municipality's general assistance program, defined as 10% of net general assistance cost.

Each municipality shall elect to be reimbursed under paragraph A or B at the beginning of the fiscal year for which reimbursement is sought.

Notwithstanding any other provision of law, this subsection shall take effect on July 1, 1989.

Effective August 4, 1988.

## CHAPTER 834

H.P. 313 — L.D. 412

### AN ACT to Promote Equity in Determining Medicaid Eligibility for Institutionalized Care.

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

Sec. 1. 22 MRSA §3174, 5th ¶, as amended by PL 1981, c. 703, Pt. A, §25, is repealed.

Sec. 2. 22 MRSA §3174-D is enacted to read: