

LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND FIFTEENTH LEGISLATURE

FIRST REGULAR SESSION

December 5, 1990 to July 10, 1991

Chapters 1 - 590

THE GENERAL EFFECTIVE DATE FOR NON-EMERGENCY LAWS IS OCTOBER 9, 1991

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> J.S. McCarthy Company Augusta, Maine 1991

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5. Carry-forward and carry-back. If the sum of the amount of the credit allowed for any taxable year under subsection 2, plus the amount of any credit carryforwards to the taxable year, exceeds the amount of the limitation imposed by subsection 3 for that taxable year, in this section referred to as the "unused credit year," that excess attributable to the credit allowed for the taxable year under subsection 2 may be carried back for no more than 3 taxable years and may be carried forward for no more than 5 taxable years and, subject to the provisions of subsection 3, may be applied as a credit against the tax imposed by this Part for the taxable year or years to which carried. The entire amount of the unused credit must be carried to the earliest of the taxable years to which, by reason of this subsection, the credit may be carried and then to each of the other taxable years to the extent the unused credit may not be used for a prior taxable year due to the provisions of subsection 3.

Sec. 22. 38 MRSA §2310, sub-§2, as enacted by PL 1989, c. 929, §7, is amended to read:

2. Terms. All appointed members are appointed for staggered terms of 3 years. The President of the Senate and the Speaker of the House of Representatives shall appoint each one member for a one-year initial term, one member for a 2-year initial term and one member for a 3-year initial term. The Governor shall appoint 2 members for one-year initial terms, 2 members for 2-year initial terms and 2 members for 3-year initial terms. A vacancy must be filled by the same appointing authority which that made the original appointment. No appointed member may serve more than 2 4-year 3-year terms.

Sec. 23. PL 1989, c. 700, Pt. A, §A-41 is repealed.

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

Effective June 20, 1991.

CHAPTER 378

S.P. 583 - L.D. 1536

An Act to Amend the Laws Regarding the Labeling of Seafood

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

12 MRSA §6112, as repealed and replaced by PL 1985, c. 622, §3, is amended to read:

§6112. Labeling of food products containing surimi

No <u>A</u> food product may <u>not</u> be sold in this State consisting of or containing surimi unless the packaging containing the food product is clearly and conspicuously labeled \leftrightarrow <u>or</u>, if there is no packaging, unless a sign is conspicuously displayed, indicating that the product is "imitation lobster," "imitation crab," "imitation" followed by the name of the seafood imitated, "processed seafood," "surimi," "lobster-processed seafood salad," "crabprocessed seafood salad" or other terms as approved by the Department of Marine Resources through rules adopted in accordance with Title 5, chapter 375, subchapter II. Any term approved by that department shall be is sufficient to notify the public that the product contains surimi.

See title page for effective date.

CHAPTER 379

H.P. 1203 - L.D. 1759

An Act to Amend the Law Concerning the Cost-sharing Formula for School Administrative Districts

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

20-A MRSA \$1301, sub-\$3, ¶A, as enacted by PL 1981, c. 693, \$\$5 and 8, is amended to read:

A. If requested by a written petition of at least 10% of the number of voters voting in the last gubernatorial election in the municipalities within the district, or if approved by a majority of the full board of directors, the board of directors shall hold a meeting of municipal representatives to determine the necessity of reconsidering reconsider the method of sharing costs. The district shall give at least 15 days' notice to each municipality comprising the district of that meeting.

See title page for effective date.

CHAPTER 380

H.P. 53 - L.D. 74

An Act Regarding Liability for Persons Responding to Oil Spills

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

Sec. 1. 38 MRSA §542, sub-§§4-A, 5-A, 9-A and 9-B are enacted to read:

4-A. Federal contingency plan. "Federal contingency plan" means an area, regional or local contingency