

MAINE STATE LEGISLATURE

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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

FIRST SPECIAL SESSION

July 11, 1991 to July 18, 1991

THE GENERAL EFFECTIVE DATE FOR

FIRST REGULAR SESSION

NON-EMERGENCY LAWS IS

OCTOBER 9, 1991

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

J.S. McCarthy Company
Augusta, Maine
1991

PRIVATE AND SPECIAL LAWS

OF THE

STATE OF MAINE

AS PASSED AT THE

FIRST REGULAR SESSION

of the

ONE HUNDRED AND FIFTEENTH LEGISLATURE

1991

Whereas, the United States Congress has enacted and President Bush has signed legislation authorizing special tax benefits for military personnel participating in Operation Desert Shield or Operation Desert Storm; and

Whereas, state conformity with federal tax policy enables the State to grant similar benefits in most instances; and

Whereas, the extension of all these federal benefits is not automatic at the state level; and

Whereas, the Legislature intends that all such benefits be extended to Maine taxpayers who qualify for the federal benefits; 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. Interest. Notwithstanding the Maine Revised Statutes, Title 36, section 5279, subsection 4, the State Tax Assessor shall pay interest beginning April 15, 1991 on any income tax refund due a Maine taxpayer who is a member of the military and eligible for federal income tax benefits because of involvement in Operation Desert Shield or Operation Desert Storm, regardless of the date on which the income tax return is filed.

Sec. 2. Forgiveness of liability. Notwithstanding the Maine Revised Statutes, Title 36, section 5222, if a deceased taxpayer has no federal income tax liability because the death was a direct result of involvement in Operation Desert Shield or Operation Desert Storm, that taxpayer has no state income tax liability for the tax year in which the death occurred and the immediately preceding tax year.

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

Effective June 20, 1991.

CHAPTER 28

S.P. 632 - L.D. 1680

An Act to Provide for the 1991 and 1992 Allocations of the State Ceiling on Private Activity Bonds

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

Whereas, the Maine Revised Statutes, Title 10, section 363 and Public Law 1989, chapter 812 make a partial allocation of the state ceiling on private activity bonds to some issuers for calendar year 1991, but leave a portion of the state ceiling unallocated and do not provide sufficient allocations for certain types of private activity bonds that may require an allocation prior to the effective date of this Act if not enacted on an emergency basis; and

Whereas, if these bond issues must be delayed due to lack of available state ceiling, the rates and terms under which these bonds may be issued may be adversely affected, resulting in increased costs to beneficiaries or even unavailability of financing for certain projects; 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. Allocation to the Treasurer of State. Ten million dollars of the state ceiling for calendar year 1991 previously allocated to the Treasurer of State remains allocated to the Treasurer of State. Ten million dollars of the state ceiling for calendar year 1992 is allocated to the Treasurer of State to be used in accordance with the Maine Revised Statutes, Title 10, section 363, subsection 5.

Sec. 2. Allocation to the Finance Authority of Maine. The \$25,000,000 in state ceiling for calendar year 1991 previously allocated to the Finance Authority of Maine, plus an additional \$55,000,000, is allocated to the Finance Authority of Maine to be used or reallocated in accordance with the Maine Revised Statutes, Title 10, section 363, subsection 6. Twenty-five million dollars of the state ceiling for calendar year 1992 is allocated to the Finance Authority of Maine to be used or reallocated in accordance with Title 10, section 363, subsection 6.

Sec. 3. Allocation to the Maine Municipal Bond Bank. The \$10,000,000 of the state ceiling previously allocated to the Maine Municipal Bond Bank for calendar year 1991 remains allocated to the Maine Municipal Bond Bank to be used or reallocated in accordance with the Maine Revised Statutes, Title 10, section 363, subsection 7. Ten million dollars of the state ceiling for calendar year 1992 is allocated to the Maine Municipal Bond Bank to be used or reallocated in accordance with Title 10, section 363, subsection 7.

Sec. 4. Allocation to the Maine Educational Loan Authority. None of the state ceiling for calendar year 1991 is allocated to the Maine Educational Loan Authority. None of the state ceiling for calendar year

1992 is allocated to the Maine Educational Loan Authority.

Sec. 5. Allocation to the Maine State Housing Authority. Twenty-five million dollars of the state ceiling for calendar year 1991 previously allocated to the Maine State Housing Authority remains allocated to the Maine State Housing Authority to be used or reallocated in accordance with the Maine Revised Statutes, Title 10, section 363, subsection 4. Twenty-five million dollars of the state ceiling for calendar year 1992 is allocated to the Maine State Housing Authority for the same uses.

Sec. 6. Allocation to the Maine Educational Loan Marketing Corporation. Twenty-five million dollars of the state ceiling for calendar year 1991 previously allocated to the Maine Educational Loan Marketing Corporation remains allocated to the Maine Educational Loan Marketing Corporation to be used or reallocated in accordance with the Maine Revised Statutes, Title 10, section 363, subsection 8. Twenty-five million dollars of the state ceiling for calendar year 1992 is allocated to the Maine Educational Loan Marketing Corporation to be used or reallocated in accordance with the Maine Revised Statutes, Title 10, section 363, subsection 8.

Sec. 7. Unallocated state ceiling. Fifty-five million dollars of the state ceiling for calendar year 1992 is unallocated and must be reserved for future allocation in accordance with applicable laws.

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

Effective June 20, 1991.

CHAPTER 29

H.P. 1315 - L.D. 1901

An Act to Create the Morrill Village Water District

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

Whereas, the Morrill Village Water District must take action as soon as possible to purchase the Morrill Water Company and become operational; and

Whereas, the timely appointment of the trustees is essential to the administration of the Morrill Village Water District; 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 legisla-

tion 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. Territorial limits; corporate name; purposes. Subject to section 17, the inhabitants and territory of that part of the Town of Morrill in Waldo County comprised of the area starting at the intersection of Rowe Hill Road and Main Street; thence northerly .4 of a mile northwesterly of the intersection of Main Street and Route 131; thence due east to a point .3 of a mile north of the intersection of Poor's Hill Road and Route 131; thence due south to a point .2 of a mile east of the intersection of Poor's Hill Road and Route 131; thence in a southwesterly direction to the most eastern point of the Smith's Mill Pond; thence following the pond in a north and west direction to the inlet of Simmon's Brook; thence westerly to the point of beginning constitute a quasi-municipal corporation under the name of "Morrill Village Water District" for the purpose of supplying the town and the inhabitants and others of the district with pure water for domestic, sanitary, commercial, industrial, agricultural and municipal purposes. The area within the territorial limits is defined, for the purpose of this Act, as Morrill Village.

Sec. 2. Powers of Morrill Village Water District. The Morrill Village Water District, for the purposes of its incorporation, may take, collect, store, flow, use, divert, distribute and convey to the district, or any part of the district, water from any source approved by the Department of Human Services, natural or artificial, within the area of Morrill Village and from any other source from which the Morrill Water Company may take water. It may also locate, construct and maintain aqueducts, pipes, conduits, dams, wells, reservoirs, standpipes, hydrants, pumping stations and other necessary structures and equipment therefor, and do anything necessary to furnish water for public purposes and for the public health, comfort and convenience of the inhabitants and others of the district, or to contract to do any and all of the foregoing things.

All incidental powers, rights and privileges necessary to the accomplishment of the main objectives set forth in this Act are granted to the district created by this Act.

Sec. 3. Authorized to lay mains, pipes, conduits and other water conveyances through public ways and across private lands. The district may lay in and through the streets, roads, ways, highways and bridges in Morrill Village and across private lands in Morrill Village and maintain, repair and replace all such pipes, mains, conduits, aqueducts and fixtures and appurtenances as may be necessary and convenient for its corporate purposes and, whenever the district lays any pipes, mains, conduits, aqueducts and fixtures or appurtenances in any street, road, way or highway, it shall