

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND FIFTEENTH LEGISLATURE

THIRD SPECIAL SESSION

October 1, 1992 to October 6, 1992

FOURTH SPECIAL SESSION

October 16, 1992

ONE HUNDRED AND SIXTEENTH LEGISLATURE

FIRST REGULAR SESSION

December 2, 1992 to July 14, 1993

THE GENERAL EFFECTIVE DATE FOR

FIRST REGULAR SESSION

NON-EMERGENCY LAWS IS

OCTOBER 13, 1993

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
1993

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
FIRST REGULAR SESSION

of the
ONE HUNDRED AND SIXTEENTH LEGISLATURE

1993

all policies issued by the organization terminates as of January 1, 1995, except that, if at any time after December 1, 1993 an actuarial review indicates that the organization's remaining funds may be insufficient to provide continuing coverage to all remaining policies in force until January 1, 1995, the board may cancel these policies on 30 days' notice. Any funds remaining when the affairs of the organization are concluded revert to the General Fund.

See title page for effective date, unless otherwise indicated.

CHAPTER 478

S.P. 540 - L.D. 1562

An Act to Clarify Tax on Intangible Income

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

Whereas, the Maine Supreme Judicial Court has recently decided Boulet v. State Tax Assessor and the holding on that case is contrary to the established practice of the Bureau of Taxation; 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. 36 MRSA §5142, sub-§1, as amended by PL 1981, c. 706, §37, is further amended to read:

1. General. The adjusted gross income of a non-resident derived from sources within this State ~~shall be~~ is the sum of the following:

A. The net amount of items of income, gain, loss, and deduction entering into ~~his the~~ federal adjusted gross income ~~which that~~ are derived from or connected with sources in this State including (i) ~~his the nonresident's~~ distributive share of partnership income and deductions determined under section 5192, (ii) ~~his the nonresident's~~ share of estate or trust income and deductions determined under section 5176, and (iii) ~~his the nonresident's~~ distributive share of the income of an electing small business corporation for federal income tax purposes derived from or connected with sources within this State; ~~and~~

B. The portion of the modifications described in section 5122, subsections 1 and 2 ~~which that~~ relate

to income derived from sources in this State, including any modifications attributable to ~~him the nonresident~~ as a partner; ~~and~~

C. Proceeds from any Maine State Lottery or Tri-state Lotto tickets purchased in this State.

Sec. 2. Moratorium on processing of claims. Notwithstanding any other provision of law, the State Tax Assessor may not process any claims filed under the Maine Residents Property Tax Program pursuant to the Maine Revised Statutes, Title 36, chapter 907, from August 1, 1993 to October 1, 1993.

Sec. 3. Effective date; contingent on passage of legislation. Section 2 of this Act takes effect only if the changes proposed to the benefit calculation and income eligibility for claimants representing nonelderly households under the Maine Revised Statutes, Title 36, section 6207, subsection 1, paragraph A-1 and subsection 2 that are contained in L.D. 1565 are enacted by the 116th Legislature.

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

Effective July 13, 1993, unless otherwise indicated.

CHAPTER 479

S.P. 34 - L.D. 40

An Act to Amend the Laws Pertaining to the Visitation Rights of Grandparents

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

Sec. 1. 19 MRSA §1003, sub-§1, as enacted by PL 1991, c. 414, is repealed and the following enacted in its place:

1. Standing to petition for visitation rights. A grandparent of a minor child may petition the court for reasonable rights of visitation or access if:

A. At least one of the child's parents or legal guardians has died;

B. There is a sufficient existing relationship between the grandparent and the child. This paragraph is repealed October 1, 1995; or

C. If a sufficient existing relationship between the grandparent and the child does not exist, a sufficient effort to establish one has been made. This paragraph is repealed October 1, 1995.