# MAINE STATE LEGISLATURE

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# **LAWS**

## **OF THE**

# STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND SIXTEENTH LEGISLATURE

## SECOND REGULAR SESSION

January 5, 1994 to April 14, 1994

THE GENERAL EFFECTIVE DATE FOR SECOND REGULAR SESSION NON-EMERGENCY LAWS IS JULY 14, 1994

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

# §4236. Chiropractors in health maintenance organizations

Every health maintenance organization shall include in every plan for health care services chiropractic services delivered by qualified chiropractic providers in accordance with this section.

- 1. Qualifications of chiropractic providers. The health maintenance organization shall determine the qualifications of chiropractic providers using reasonable standards that are similar to and consistent with the standards applied to other providers.
- 2. Benefits. The health maintenance organization shall provide benefits covering care by chiropractic providers at least equal to and consistent with the benefits paid to other health care providers treating similar neuro-musculoskeletal conditions.

See title page for effective date.

#### **CHAPTER 670**

S.P. 613 - L.D. 1711

## An Act Concerning Technical Changes to the Tax Laws

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

Whereas, delay in making technical changes to the tax laws would interfere with administration of those laws; and

Whereas, legislative action is immediately necessary in order to ensure continued and efficient administration of the tax laws; 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 §1752, sub-§11, ¶B,** as enacted by PL 1989, c. 871, §5, is amended to read:
  - B. "Retail sale" does not include:
    - (1) Any casual sale;
    - (2) Any sale by a personal representative in the settlement of an estate, unless the sale is made through a retailer, or unless the

- sale is made in the continuation or operation of a business;
- (3) The sale, to a person engaged in the business of renting automobiles, of automobiles, integral parts of automobiles or accessories to automobiles, for rental or for use in an automobile rented, on a short-term basis; or
- (4) The sale, to a person engaged in the business of renting video tapes and video equipment, of video tapes or video equipment for rental.
- **Sec. 2. 36 MRSA §1760, sub-§35,** as enacted by PL 1975, c. 279, is amended to read:
- 35. Seeing eye dogs. Sales of goods and services which are tangible personal property and taxable services essential for the care and maintenance of seeing eye dogs which are used to aid any blind person.
- **Sec. 3. 36 MRSA §1760, sub-§46,** as repealed and replaced by PL 1985, c. 535, §2, is amended to read:
- 46. Residential facilities for medical patients and their families. Incorporated Sales to incorporated nonprofit organizations providing temporary residential accommodations to pediatric patients suffering from critical illness or disease, such as cancer, or who are accident victims, and adult patients with cancer, or the families of the patients;
- **Sec. 4. 36 MRSA §1760, sub-§60,** as enacted by PL 1987, c. 343, §6, is amended to read:
- 60. Sales to incorporated nonprofit animal shelters. Sales to incorporated nonprofit animal shelters of materials and items tangible personal property used in the operation and maintenance of incorporated nonprofit animal those shelters and or in the maintenance and care of any animal housed in those shelters.
- **Sec. 5. 36 MRSA §1760, sub-§64,** as enacted by PL 1987, c. 895, is amended to read:
- **64.** Schools and school-sponsored organizations. Sales of goods and services tangible personal property and taxable services by public and private elementary and secondary schools that otherwise qualify as a school schools under section 1760, subsection 16, and by student organizations sponsored by those schools, including booster clubs and student or parent-teacher organizations, provided as long as the profits from those such sales are used to benefit those schools or student organizations or are used for a charitable purpose.

- **Sec. 6. 36 MRSA §1760, sub-§65,** as repealed and replaced by PL 1989, c. 502, Pt. B, §46, is amended to read:
- 65. Monasteries and convents. Sales of items tangible personal property to incorporated nonprofit monasteries and convents for use in the their operation and maintenance of an incorporated nonprofit monastery or convent. For the purpose of this subsection, "monastery monasteries" and "convent convents" means the dwelling place places of a community communities of religious persons.
- **Sec. 7. 36 MRSA §3207,** as amended by PL 1985, c. 127, §1, is further amended by adding at the end a new paragraph to read:

Notwithstanding any other provision of law, the interest and penalty provisions adopted under chapter 463-A also apply to this chapter effective January 1, 1995.

- **Sec. 8. 36 MRSA \$5210, sub-\$5,** as enacted by PL 1981, c. 698, \$187, is amended to read:
- **5. Sales.** "Sales" means all gross receipts of the taxpayer not allocated under section 5211, subsections 3 to 7.
- **Sec. 9. 36 MRSA §6201, sub-§1,** as amended by PL 1989, c. 534, Pt. A, §2, is further amended to read:
- 1. Benefit base. "Benefit base" means property taxes accrued or rent constituting property taxes accrued, less the equivalent tax value of any benefit received or to be received through the program established in chapter 105, subchapter IV-A. In the case of a claimant paying both rent and property taxes for a homestead, benefit base means both property taxes accrued and rent constituting property taxes accrued.

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

Effective April 14, 1994.

#### **CHAPTER 671**

H.P. 1466 - L.D. 1993

An Act to Demonstrate the Value the State Places on a Strong, Competitive and Sustainable Paper Industry

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

- **Sec. 1. 10 MRSA §363, sub-§2-A,** as enacted by PL 1987, c. 413, §4, is amended to read:
- Recommendation of Governor and issuers. At any time action of the Legislature under subsection 1-A is necessary or desirable, the Governor shall recommend to the appropriate committee of the Legislature a proposed allocation or reallocation of all or part of the state ceiling. To assist the Governor in making a recommendation of proposed allocations of the federal ceiling on private activity bonds, the Finance Authority of Maine shall conduct an annual survey of the State's pulp and paper companies during the years 1994 through 2000 to determine what projects they are considering that are eligible for taxexempt financing. The results of this survey must be taken into consideration in the Governor's recommendation. This recommendation shall must, including the results of the survey, be considered by the Legislature prior to taking any such action. In recommending any allocation or reallocation of the state ceiling to the Legislature, the Governor shall consider the requests and recommendations of those issuers of bonds within the State designated in this section and shall explain the basis of any recommendation which that varies from the requests and recommendation of those issuers.

Sec. 2. 30-A MRSA c. 207-A is enacted to read:

#### **CHAPTER 207-A**

## PULP AND PAPER MANUFACTURING SECTOR STABILIZATION ASSISTANCE

### §5262. Declaration of necessity

- 1. Legislative finding. The Legislature finds that there is a need to provide assistance in the financing of substantial capital investments in environmental improvement projects that will be required by state and federal regulation of the State's pulp and paper industry. These investments are necessary to improve the quality of the State's environment and to ensure a competitive and sustainable pulp and paper industry.
- 2. Declaration of public purpose. It is declared that the actions required to assist the implementation of these development programs are a public purpose and that the execution and financing of these programs are a public purpose.

#### §5263. Definitions

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings.