

# MAINE STATE LEGISLATURE

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

**AS PASSED BY THE**  
**ONE HUNDRED AND SEVENTEENTH LEGISLATURE**

**FIRST REGULAR SESSION**  
**December 7, 1994 to June 30, 1995**

**THE GENERAL EFFECTIVE DATE FOR**  
**FIRST REGULAR SESSION**  
**NON-EMERGENCY LAWS IS**  
**SEPTEMBER 29, 1995**

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

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**J.S. McCarthy Company**  
**Augusta, Maine**  
**1995**

C. A gift received from a relative; and

Sec. 2. 1 MRSA §1012, sub-§4, ¶D is enacted to read:

D. A subscription to a newspaper, news magazine or other news publication.

Sec. 3. 17-A MRSA §602, sub-§2, ¶C, as amended by PL 1993, c. 396, §1, is further amended to read:

C. "Pecuniary benefit" means any advantage in the form of money, property, commercial interest or anything else, the primary significance of which is economic gain; it does not include economic advantage applicable to the public generally, such as tax reduction or increased prosperity generally. "Pecuniary benefit" does not include meals a meal if the meals are meal is provided by industry or special interest organizations as part of an informational program presented to a group of public servants or a subscription to a newspaper, news magazine or other news publication.

See title page for effective date.

CHAPTER 34

H.P. 232 - L.D. 312

An Act to Clarify the Law Relating to the Licensing of Accounting Firms

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

Sec. 1. 32 MRSA §12201, sub-§5, as enacted by PL 1987, c. 489, §2, is amended to read:

5. Firm. "Firm" means a sole proprietorship, a corporation or a partnership or any other form of organization.

See title page for effective date.

CHAPTER 35

H.P. 304 - L.D. 408

An Act to Exempt Individual Retirement Accounts from Attachment

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

Sec. 1. 14 MRSA §4422, sub-§13, ¶E, as enacted by PL 1981, c. 431, §2, is amended to read:

E. A payment or account under a stock bonus, pension, profitsharing, annuity, individual retirement account or similar plan or contract on account of illness, disability, death, age or length of service, to the extent reasonably necessary for the support of the debtor and any dependent of the debtor, unless:

- (1) The plan or contract was established by or under the auspices of an insider that employed the debtor at the time the debtor's rights under the plan or contract arose;
(2) The payment is on account of age or length of service; and
(3) The plan or contract does not qualify under the United States Internal Revenue Code of 1954, Sections Section 401(a), 403(a), 403(b), 408 or 409.

See title page for effective date.

CHAPTER 36

H.P. 375 - L.D. 510

An Act to Extend the Duration of Workers' Compensation Health Benefit Pilot Projects

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

Sec. 1. 39-A MRSA §403, sub-§2, ¶D, as enacted by PL 1991, c. 885, Pt. A, §8 and affected by §§9 to 11, is amended to read:

D. Unless continued or modified by law, this subsection is repealed on October 31, 1996 January 1, 2001.

See title page for effective date.

CHAPTER 37

H.P. 378 - L.D. 513

An Act to Require That the Dollar Value of the Employee Benefit Package Be Included in All Official Statements Concerning State and Legislative Salaries

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