

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
ONE HUNDRED AND SEVENTEENTH LEGISLATURE

SECOND SPECIAL SESSION
September 5, 1996 to September 7, 1996

ONE HUNDRED AND EIGHTEENTH LEGISLATURE

FIRST REGULAR SESSION
December 4, 1996 to March 27, 1997

FIRST SPECIAL SESSION
March 27, 1997 to June 20, 1997

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
JUNE 26, 1997

FIRST SPECIAL SESSION
NON-EMERGENCY LAWS IS
SEPTEMBER 19, 1997

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
1997

CHAPTER 141

H.P. 363 - L.D. 508

An Act to Increase the Certification Fee Cap for the Board of Geologists and Soil Scientists

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

Sec. 1. 32 MRSA §4912, 2nd ¶, as amended by PL 1995, c. 502, Pt. H, §34, is further amended to read:

The initial and renewal fees for certification as a geologist or soil scientist are set by the board in an amount not to exceed \$65 §80 annually.

Sec. 2. Allocation. The following funds are allocated from Other Special Revenue to carry out the purposes of this Act.

	1997-98	1998-99
PROFESSIONAL AND FINANCIAL REGULATION, DEPARTMENT OF		
Licensing and Enforcement		
All Other	\$3,870	\$3,870
Allocates additional funds for the State Board of Certification for Geologists and Soil Scientists for additional administrative costs.		

See title page for effective date.

CHAPTER 142

H.P. 280 - L.D. 344

An Act to Amend the Report Criteria for a Municipality's Annual Postaudit

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

Sec. 1. 30-A MRSA §5823, sub-§3, ¶A, as amended by PL 1989, c. 6; c. 9, §2; and c. 104, Pt. C, §§8 and 10, is repealed and the following enacted in its place:

A. The report must contain the following items:

- (1) A management letter, if applicable;

(2) A letter of transmittal;

(3) The independent auditor's report on the financial statements; and

(4) Financial statements that contain at a minimum:

(a) A balance sheet;

(b) A statement of revenues and expenditures;

(c) A statement of budgeted revenues and expenditures versus actual revenues and expenditures; and

(d) All other financial statements required by governmental accounting and financial reporting standards.

Sec. 2. 30-A MRSA §5823, sub-§3, ¶B, as amended by PL 1989, c. 6; c. 9, §2; and c. 104, Pt. C, §§8 and 10, is further amended to read:

B. Within 30 days after the postaudit is completed, the auditor shall send to the State Auditor:

(1) A certified copy of the postaudit report, excluding the management letter; and

(2) A certified copy of the audit procedural form prescribed by the State Auditor for governmental audits.

See title page for effective date.

CHAPTER 143

H.P. 448 - L.D. 598

An Act to Create the Crime of Sexual Misconduct with a Child under 14 Years of Age

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

Sec. 1. 17-A MRSA §258 is enacted to read:

§258. Sexual misconduct with a child under 14 years of age

1. A person is guilty of sexual misconduct with a child under 14 years of age if that person, having in fact attained 18 years of age knowingly displays any sexually explicit materials to another person, not the actor's spouse, who has not in fact attained the age of 14 years, with the intent to encourage the other person to engage in a sexual act or sexual contact.