

# 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.**

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**J.S. McCarthy Company**  
**Augusta, Maine**  
**1997**

(b) If there is no principal base of operations in any state in which some part of the services are performed, but the place from which the services are directed or controlled is in this State; or

(c) If the principal base of operations and the place from which the services are directed or controlled are not in any state in which some part of the service is performed, but the employee's residence is in this State.

**5. Variations.** If the apportionment provisions of this section do not fairly represent the extent of the taxpayer's business activity in this State, the taxpayer may petition for, or the State Tax Assessor may require, in respect to all or any part of the taxpayer's business activity:

A. Separate accounting;

B. The exclusion of any one or more of the factors;

C. The inclusion of one or more additional factors that will fairly represent the taxpayer's business activity in this State; or

D. The employment of any other method to effectuate an equitable apportionment of the taxpayer's income.

**Sec. 6. 36 MRSA §5220, sub-§5,** as repealed and replaced by PL 1987, c. 402, Pt. A, §190, is amended to read:

**5. Certain taxable corporations.** Every taxable corporation ~~or taxable entity which that~~ is required to file a federal income tax return. A taxable corporation ~~or taxable entity which that~~ is a member of an affiliated group and ~~which that~~ is engaged in a unitary business with one or more other members of that affiliated group shall file, in addition, a combined report, in accordance with section 5244. The State Tax Assessor may allow 2 or more taxable corporations ~~or taxable entities which that~~ are members of an affiliated group and ~~which that~~ are engaged in a unitary business to file a single return on which the aggregate Maine income tax liability of all those corporations ~~or entities~~ is reported.

**Sec. 7. 36 MRSA §5220, sub-§6,** as enacted by PL 1987, c. 504, §35, is amended to read:

**6. Certain taxable entities.** Every taxable entity, as defined by section 5206-B, subsection 4, ~~which that~~ is required to file a federal income tax return. The State Tax Assessor may, ~~in his discretion,~~ allow 2 or more ~~taxable entities which~~ financial institutions that

are members of an affiliated group to file a consolidated return.

**Sec. 8. 36 MRSA §5222, sub-§5,** as amended by PL 1985, c. 535, §21, is further amended to read:

**5. Corporations and taxable entities.** The income tax return of a taxable corporation or the franchise tax return of a ~~taxable entity shall~~ financial institution must be made and filed by an officer of the corporation or ~~entity~~ financial institution.

**Sec. 9. 36 MRSA §5231, sub-§1-A,** as enacted by PL 1989, c. 871, §19, is amended to read:

**1-A. Federal extension.** When a taxable corporation or ~~taxable entity a~~ financial institution subject to the tax imposed by chapter 819 is granted an extension of time within which to file its federal income tax return for any taxable year, the due date for filing the taxpayer's income tax or franchise tax return with respect to the tax imposed by this Part is automatically extended for an equivalent period plus 30 days.

**Sec. 10. Application.** This Act applies to tax years beginning on or after January 1, 1997.

See title page for effective date.

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## CHAPTER 405

H.P. 1302 - L.D. 1845

### An Act to Amend the Laws Regarding Legal Notices

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

**Sec. 1. 1 MRSA §601,** as repealed and replaced by PL 1987, c. 667, §1, is amended to read:

#### **§601. Publication of legal notices and advertising**

To be qualified as a medium for the publication of legal notices, legal advertising and other matter required by law to be published in a newspaper, a newspaper, unless otherwise ordered by the court in the proceedings, ~~must be published and printed in whole or in part in this State;~~ must be printed in the English language; must be entered as 2nd class postal matter in the United States mails ~~at a post office in this State;~~ and must have general circulation in the vicinity where the notice is required to be published. Any legal notice, legal advertising or other matter required

by law to be published in a newspaper ~~shall~~ must appear in all editions of that newspaper.

See title page for effective date.

**CHAPTER 406**

**H.P. 1315 - L.D. 1866**

**An Act to Allow the Maine Harness Racing Commission to Issue Conditional Licenses**

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

**Sec. 1.** 8 MRSA §271, sub-§6 is enacted to read:

6. Conditions. The commission may impose conditions on a license if one or more of the criteria established in this section are not met at the time the license is issued, but may be brought into compliance within a time period during the licensing year.

See title page for effective date.

**CHAPTER 407**

**S.P. 454 - L.D. 1428**

**An Act to Amend the Child Support Laws Concerning Notice to Co-owners of Property Subject to Support Liens**

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

**Sec. 1.** 19-A MRSA §2357, sub-§5 is enacted to read:

5. Notice and hearing prior to disposition. When the department is provided with reliable information that another person, in addition to the responsible parent, has an ownership interest in the property of the responsible parent subject to a support lien, the department shall provide written notice to the other person before the foreclosure or other disposition of the property explaining that:

A. The department has a support lien against the property; and

B. The person may request a hearing to establish the value of that person's interest in the property before the foreclosure or other disposition of the property.

**Sec. 2.** 19-A MRSA §2361, sub-§3, ¶¶F and G, as enacted by PL 1995, c. 694, Pt. B, §2 and affected by Pt. E, §2, are amended to read:

F. That, if a record of the proceeding is filed in court and the responsible parent is not making regular child support payments, the burden of proof is on the responsible parent to show why regular payments can not be made; ~~and~~

G. The penalties as provided by this section that could be incurred by the responsible parent for failure to appear, failure to provide documents, papers and other evidence as required or intentionally providing false information; and

**Sec. 3.** 19-A MRSA §2361, sub-§3, ¶H is enacted to read:

H. That the responsible parent must provide to the department the name and last known address of any other person that has an ownership in any property in which the responsible parent has an ownership interest.

**Sec. 4.** 19-A MRSA §2364, sub-§3 is enacted to read:

3. Liens; hearing to determine ownership interest. Before the foreclosure, the obligor and any other persons who claim an ownership interest in the property subject to the lien have a right to an administrative hearing to establish the value of their relative interest in the property. A request for a hearing must be in writing and must be received by the department within 10 calendar days of the notice of the foreclosure. Upon receiving a request for a hearing, the department shall notify all persons the department has reason to believe have an ownership interest in the property of the time, place and nature of the hearing. At the hearing, the hearing officer shall determine the value of the interests of all persons with an ownership interest in the property.

**Sec. 5. Effective date.** This Act takes effect October 1, 1997.

Effective October 1, 1997.

**CHAPTER 408**

**H.P. 1113 - L.D. 1556**

**An Act to Establish Breast Cancer Patient Protection**

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