

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND NINETEENTH LEGISLATURE

FIRST REGULAR SESSION
December 2, 1998 to June 19, 1999

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
SEPTEMBER 18, 1999

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
1999

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

Effective June 17, 1999.

CHAPTER 526

S.P. 308 - L.D. 910

**An Act to Amend the Tax Law
Regarding Tax Liability of Innocent
or Injured Spouses**

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

Sec. 1. 36 MRSA §5287 is enacted to read:

§5287. Liability of certain spouses

The assessor may relieve the liability under this Part of a spouse who meets the qualifications for relief under the following provisions whether or not a claim for federal relief was made. The assessor may grant relief for:

1. Innocent spouses. A spouse who meets the qualifications for relief under section 6015 of the Code; or

2. Injured spouses. A spouse who meets the qualifications for relief of an injured spouse under Internal Revenue Service procedures.

Sec. 2. Appropriation. The following funds are appropriated from the General Fund to carry out the purposes of this Act.

2000-01

**ADMINISTRATIVE AND
FINANCIAL SERVICES,
DEPARTMENT OF**

Bureau of Revenue Services

Positions - Legislative Count	(1,000)
Personal Services	\$15,391
All Other	28,675

Provides funds for a Tax Examiner position, effective January 1, 2001, and related expenses and for computer programming costs to modify

the Maine Automated Tax System.

**DEPARTMENT OF
ADMINISTRATIVE
AND FINANCIAL
SERVICES**

TOTAL \$44,066

Sec. 3. Effective date. This Act takes effect October 1, 2000.

Effective October 1, 2000.

CHAPTER 527

S.P. 391 - L.D. 1170

**An Act Concerning the Review of
State Solid Waste Management
Policies**

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

Whereas, the task force established by the State Planning Office needs to deal with the solid waste management issues as soon as possible; and

Whereas, it is necessary for the task force to be able to report by December 31, 1999; 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. 38 MRSA §2123-B, as enacted by PL 1995, c. 588, §3, is amended to read:

§2123-B. Review of policy

In conjunction with revisions of the plan as determined appropriate by the office, but no less often than once every 5 years, the office shall establish a broad-based task force, including Legislators from the joint standing committee of the Legislature having jurisdiction over natural resource matters and representatives of groups interested in commercial landfill solid waste management policy. During the course of its study, the task force shall consult with members of the joint standing committee of the Legislature having jurisdiction over natural resources