

## LAWS

### OF THE

# **STATE OF MAINE**

### AS PASSED BY THE

ONE HUNDRED AND NINETEENTH LEGISLATURE

SECOND REGULAR SESSION January 5, 2000 to May 12, 2000

THE GENERAL EFFECTIVE DATE FOR SECOND REGULAR SESSION NON-EMERGENCY LAWS IS AUGUST 11, 2000

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 2000

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Whereas, the 90-day period would delay the processing of the 1999 income tax returns; and

Whereas, legislative action is immediately necessary to ensure continued and efficient administration of the Maine income tax law and certain other state taxes; 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 §111, sub-§1-A, as amended by PL 1999, c. 520, §1 and affected by §5, is further amended to read:

**1-A. Code.** "Code" means the United States Internal Revenue Code of 1986 and amendments to that Code as of December 31, <del>1998</del> 1999.

**Sec. 2. Application.** This Act applies to tax years beginning on or after January 1, 1999.

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

Effective March 14, 2000.

#### CHAPTER 549

#### H.P. 1632 - L.D. 2284

#### An Act to Maintain the Eel and Elver Management Fund and Regulate Permits for Eel Weirs

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

Sec. 1. 12 MRSA §7153, sub-§4, as enacted by PL 1995, c. 536, Pt. B, §2, is amended to read:

**4. Disposition of fees.** All fees collected under this section accrue to the Eel and Elver Management Fund established in section 6505-D, except that \$42 accrues to the General Fund for each eel pot or eel weir permit issued under this section. This subsection is repealed on January 1, 2001.

Sec. 2. 12 MRSA §7153, sub-§5, as enacted by PL 1995, c. 536, Pt. B, §2, is amended to read:

**5.** Five-year limited entry; eel weirs. The department may not issue an eel weir permit to a person

unless that person possessed a valid eel weir permit for calendar year 1995. This subsection is repealed on January 1, 2001. The department shall adopt routine technical rules pursuant to Title 5, chapter 375, subchapter II-A regarding the issuance of eel weir permits. The number of weirs and the number of square miles of watersheds in this State fished by eel weirs may not exceed those permitted in calendar year 1995.

See title page for effective date.

#### CHAPTER 550

#### S.P. 873 - L.D. 2281

#### An Act to Grant Municipalities Greater Flexibility in their Arrangements for Tax Base Sharing Agreements

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

**Sec. 1. 30-A MRSA §5752, sub-§3,** as amended by PL 1997, c. 663, §1, is further amended to read:

3. Administration. The shared valuation must be assessed in the municipality in which the property is located. It must be taxed at the rate applicable in that municipality. The tax so assessed must be collected by the municipality in which the property is located and the share of that tax, as specified in the tax base sharing agreement, must be remitted within 15 days after collection or within such other period of time as the parties to the tax base sharing agreement specify to the other municipality or municipalities on the basis of the terms of the agreement to which they are parties. The municipality in which the property is located may be authorized by the tax base sharing agreement to make payments due to the other municipality or municipalities that are parties to the agreement to another party or entity. Payments to another party or entity must be for purposes that have a general public benefit.

See title page for effective date.

#### CHAPTER 551

#### H.P. 1795 - L.D. 2518

#### An Act to Amend the Elderly Lowcost Drug Program

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