

MAINE STATE LEGISLATURE

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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

Emergency clause. In view of the emergency cited in the preamble, this Act takes effect 30 days after approval.

Effective May 3, 2000.

CHAPTER 618

H.P. 1108 - L.D. 1567

An Act to Help Farmers to Protect the Quality of Milk

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

Sec. 1. 7 MRSA §2903-B is enacted to read:

§2903-B. Testing of samples for resolving disputed test results

The commissioner shall develop a process for obtaining and testing a sample of milk when a milk producer disputes the result of a test or a component analysis performed by an employee of a milk plant that is used to determine acceptance of milk by the milk plant or payment to the milk producer.

See title page for effective date.

CHAPTER 619

H.P. 1738 - L.D. 2444

An Act to Clarify the Law on Ownership of Certified Public Accounting Firms and to Establish a Peer Review Program

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

Sec. 1. 32 MRSA §12201, sub-§6-A is enacted to read:

6-A. Peer review. "Peer review" means a study, appraisal or review of one or more aspects of the professional work of a certified public accountancy firm that provides a defined service by a person or persons who are licensed as certified public accountants and who are not affiliated with the certified public accountancy firm being reviewed.

Sec. 2. 32 MRSA §12252, sub-§3, as repealed and replaced by PL 1999, c. 200, §1, is amended to read:

3. Firm permits required. ~~The Notwithstanding Title 13, section 710 and Title 31, section 611, the~~

following provisions apply to the issuance of ~~individual~~ firm permits.

A. An applicant for initial issuance or renewal of a permit to practice under this section shall show that a simple majority of the ownership of the firm, in terms of financial interests and voting rights of all partners, officers, shareholders, members or managers, belongs to holders of certificates who are licensed in a state and that all partners, officers, shareholders, members or managers whose principal place of business is in this State and who perform professional services in this State hold valid individual permits issued by the board. At least a simple majority of the ownership of a public accounting firm, in terms of financial interests and voting rights, must belong to holders of permits issued by the board. Firms may include nonlicensee owners in accordance with paragraph B.

B. A certified public accountancy firm or public accountancy firm may include nonlicensee owners as long as:

- (1) All nonlicensee owners are individuals who actively participate in the certified public accountancy firm or public accountancy firm; and
- (2) The firm complies with such other requirements as the board may impose by rule.

Sec. 3. 32 MRSA §12252, sub-§8 is enacted to read:

8. Peer review for certified public accountancy firms. Effective January 1, 2001, the board shall require, as a condition to the granting or renewal of permits to certified public accountancy firms, that each applicant that provides a defined service other than compilations successfully participate in an approved peer review program. Participation in such a program is governed by the following.

A. If the firm provides a defined service other than compilations as of the date of the initial granting or first renewal of a certified public accountancy firm's permit following December 15, 2000, a peer review must be completed within 18 months after the initial granting or first renewal of the permit following December 15, 2000. After December 15, 2000, the firm must undergo a peer review every 3 years for as long as it provides a defined service other than compilations. The firm may satisfy this requirement by showing evidence of the satisfactory completion of a peer review within 18 months prior to January 1, 2001.

B. A certified public accountancy firm that does not provide a defined service other than compilations is not required to undergo a peer review if the firm annually confirms in writing to the board that it does not provide a defined service other than compilations. A certified public accountancy firm that subsequently provides a defined service other than compilations must undergo a peer review within 18 months after the fiscal year end of the first defined services engagement other than compilations that it accepts. Subsequent peer reviews are governed by the provisions of paragraph A.

The board is authorized to adopt rules to carry out the intent of this subsection. Rules adopted pursuant to this subsection are routine technical rules pursuant to Title 5, chapter 375, subchapter II-A.

Sec. 4. 32 MRSA §12275, sub-§3, as amended by PL 1999, c. 200, §2, is further amended to read:

3. Use of title. A firm may not assume or use the title or designation "certified public accountant," the abbreviation "CPA" or any other title, designation, words, letters, abbreviation, sign, card or device indicating that the firm is composed of certified public accountants, unless:

A. The firm holds a valid permit issued under section 12252; and

B. ~~Fifty one percent~~ A simple majority of all partners, officers ~~and~~, shareholders, ~~members or managers~~ of the firm hold certificates.

See title page for effective date.

CHAPTER 620

H.P. 1825 - L.D. 2560

An Act to Amend the Acreage Requirements for a Cemetery to Contain a Columbarium

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

Sec. 1. 13 MRSA §1341 is repealed and the following enacted in its place:

§1341. Location

1. Mausoleum, crematory or other structure.

A community mausoleum, crematory or other structure that holds or contains dead human bodies may only be erected in a cemetery that is at least 20 acres in size and has been in existence and used for

burial for at least 2 years preceding the erection of the structure.

2. Columbarium. A columbarium that holds or contains the cremated remains of dead human bodies may only be erected in a cemetery that is at least 5 acres in size and has been in existence and used for burial for at least 2 years preceding the erection of the structure.

3. Exception. This section does not apply to a structure containing crypts erected or controlled by a church or religious society used for the remains of the clergy or dignitaries of the church or religious society.

See title page for effective date.

CHAPTER 621

H.P. 1896 - L.D. 2636

An Act to Improve the Accountability of the Child Development Services System

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

Sec. 1. 20-A MRSA §7727, sub-§7 is enacted to read:

7. Audit of regional sites. The department, in collaboration with the regional sites, shall ensure that a consistent and comprehensive fiscal and compliance audit of the regional sites is performed annually. Each audit must include review of the justification, cost effectiveness and productivity of employing professional site staff therapists in accordance with section 7731, subsection 2.

Sec. 2. 20-A MRSA §7731, sub-§2, as amended by PL 1999, c. 296, §6, is further amended to read:

2. Employees. Employ qualified professional and other staff at the local site. The board of directors has the authority to hire, fire and supervise the staff of the regional site and to develop and adopt personnel policies and salary scales for its employees. Professional therapists may be employed as site staff when the board and the state intermediate education unit find that:

A. Site staff therapists are needed to perform evaluations of children to ensure appropriate service plans;

B. Therapists serving children on a contractual basis are unable to provide required services within timelines mandated by the federal Indi-