

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

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Sec. 1. 13 MRSA §1341 is repealed and the following enacted in its place: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

viduals with Disabilities Education Act, 20 United States Code, Section 1400 et seq.; or

C. Site staff therapists are able to provide services comparable to those provided by contract therapists at an identifiable savings to the Child Development Services System, as determined by the commissioner;

Prior to making application for approval to hire a professional therapist, the site board of directors or its designee shall consult with the provider advisory board for that region and document the need for those services based on the availability of services and on the timeliness requirements of federal law;

See title page for effective date.

CHAPTER 622

S.P. 478 - L.D. 1438

An Act to Allow for Expeditious Improvements to Commercial Tracks

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

Sec. 1. 8 MRSA §287, sub-§§2 and 5, as enacted by PL 1997, c. 528, §46, are amended to read:

2. Commercial meet account. The Treasurer of State shall deposit in a commercial meet account 72% of the revenue credited to the General Fund under this section that is attributable to amounts in excess of \$35,000,000. This account must be divided in the proportion that the contributions of regular and exotic wagers of pari-mutuel pools on live racing made or conducted at the commercial meets of each licensee during the calendar year bear to the total contributions of regular and exotic wagers to pari-mutuel pools on live racing made or conducted at the commercial meets of all licensees during that calendar year. Licensees sharing in this distribution shall use 1/2 of the funds received for the purpose of supplementing purse money. The other 1/2 of this distribution must be paid to the commercial licensees as reimbursement for improvements made to their racing facilities in the calendar year during which the funds are generated or, beginning January 1, 2000, during the prior year. To receive reimbursement, commercial licensees must submit plans for the improvements to the commission and receive approval from the commission prior to making the improvements, and the commission must verify that the approved improvements have been made.

5. Definition. For the purposes of this section, "improvements" means the amount paid out for new buildings or for permanent improvements made to

improve the facilities utilized by the licensee for conducting its racing meetings; or the amount expended in restoring property or in improving the facility or any part of the facility that results in the addition ~~of~~ replacement or substantial enhancement or restoration of a fixed asset or of a movable asset that is important to efficient operation of the racing meetings. In general, the amounts referred to as improvements include amounts paid that add to the value, improve or substantially prolong the useful life of the racetrack and moveable assets utilized by the licensee for conducting its racing meetings. Amounts paid or incurred for routine repairs and maintenance of property, interest expense or lease payments in connection with the capital improvements are not improvements within the meaning of this section. In order to qualify as an improvement, a substantial enhancement or restoration of an asset must cost at least \$2,000 and must be an expenditure that would qualify for depreciation under the United States Internal Revenue Code. A moveable asset may be considered important to the efficient operation of a race meeting if the asset will remain at the commercial track or at the offices of the licensee throughout its use and if that asset is directly associated with running races, accommodating patrons of the race meet, conducting pari-mutuel wagering or paying purses.

Sec. 2. 8 MRSA §287, sub-§7 is enacted to read:

7. Interim payments to commercial tracks. If during the course of any calendar year the commission finds that wagers placed at facilities licensed under this chapter for the year are likely to exceed \$35,000,000, it may, if reasonably necessary for improvements to be effected expeditiously, direct the Treasurer of State to make interim payments to a commercial track in amounts as the commission finds the commercial track is likely to be entitled to receive under this section. If a commercial track receives interim payments under this subsection that exceed the total amount the commercial track is entitled to receive for the calendar year, the Treasurer of State shall reimburse the General Fund for this excess by retaining money otherwise due to that commercial track pursuant to section 295.

See title page for effective date.

CHAPTER 623

H.P. 1621 - L.D. 2268

An Act to Ensure that Reports Commissioned by the State are Submitted in Writing or Other Reproducible Format