

# MAINE STATE LEGISLATURE

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**LAWS**  
**OF THE**  
**STATE OF MAINE**

**AS PASSED BY THE**

**ONE HUNDRED AND TWENTIETH LEGISLATURE**

**SECOND REGULAR SESSION**  
**January 2, 2002 to April 25, 2002**

**THE GENERAL EFFECTIVE DATE FOR**  
**SECOND REGULAR SESSION**  
**NON-EMERGENCY LAWS IS**  
**JULY 25, 2002**

**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**  
**2002**

**Sec. 4. Report.** The Attorney General, the Maine Sheriffs' Association, the Maine Chiefs of Police Association, the Maine State Troopers Association and the Maine Association of Police shall report their findings related to the change in the law enforcement solicitation law that allows persons to solicit the public for the tangible benefit of law enforcement as long as the solicitor has no financial interest in the solicitation to the joint standing committee of the Legislature having jurisdiction over criminal justice matters by May 1, 2003. Upon receiving that report and reviewing the current law, the committee may report out legislation to amend the law if necessary.

**Sec. 5. Legislative intent.** The Legislature finds that the compelling interests of the State underlying the laws governing solicitation by law enforcement officers are to eliminate the coercion that is inherent in many solicitations by or on behalf of law enforcement officers and to preserve public confidence in the integrity of law enforcement by prohibiting those solicitations in which those compelling interests are implicated.

The Legislature finds that at least the appearance of coercion inheres in every solicitation by a law enforcement officer or by a financially interested agent that represents to tangibly benefit law enforcement, and that the appearance of coercion undermines the integrity of the office. The Legislature further finds that there is no inherent coercion or appearance of coercion when the person soliciting has no financial interest at stake, because the person solicited will know that the person soliciting will not gain any tangible benefit from the solicitation and, consequently, will not be concerned with who donates. As a result, in this Act, the Legislature amends the law to allow solicitations by persons who gain no tangible benefit from the donation.

See title page for effective date.

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## CHAPTER 583

S.P. 669 - L.D. 1873

### An Act to Amend the Tax Laws

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

**Whereas,** a delay in making changes to the tax laws would interfere with administration of those laws; and

**Whereas,** legislative action is immediately necessary in order to ensure continued and efficient administration of the tax laws; 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 §151,** as amended by PL 1999, c. 414, §7, is further amended to read:

#### §151. Review of decisions of State Tax Assessor

Any person who is subject to an assessment by the State Tax Assessor or entitled by law to receive notice of a determination of the ~~State Tax Assessor~~ assessor and who is aggrieved as a result of that action may request in writing, within 30 days after receipt of notice of the assessment or the determination, reconsideration by the ~~State Tax Assessor~~ assessor of the assessment or the determination. If a person receives notice of an assessment and does not file a request for reconsideration within the specified time period, the assessor may not reconsider the assessment pursuant to this section and no review is available in Superior Court regardless of whether the taxpayer subsequently makes payment and requests a refund.

If a request for reconsideration is filed within the specified time period, the ~~State Tax Assessor~~ assessor shall reconsider the assessment or the determination. If the petitioner has so requested in the petition, the ~~State Tax Assessor~~ assessor shall hold an informal conference with the petitioner to receive additional information and to hear arguments regarding the protested assessment or determination. The ~~State Tax Assessor~~ assessor shall give the petitioner 10 working days' notice of the time and place of the conference. The conference may be held with less than 10 working days' notice if a mutually convenient time and place can be arranged ~~between the petitioner and the State Tax Assessor~~. The reconsideration, with or without an informal conference, is not an "adjudicatory proceeding" within the meaning of that term in the Maine Administrative Procedure Act. If the requested reconsideration involves a denial or deemed denial of a refund claim, a refund claim with respect to which a conference has been requested under section 5280 or an assessment that is paid in full or part and the ~~State Tax Assessor~~ assessor fails to mail to the taxpayer a decision on the reconsideration within 9 months after the reconsideration request was filed, the taxpayer may elect but is not obligated to deem the request for reconsideration denied. The taxpayer elects to deem the reconsideration denied by filing in Superior Court a petition for review of the deemed denial. The deemed denial constitutes final agency action and is subject to court review as otherwise provided in this

section. The taxpayer may not make the deemed denial election after either the ~~State Tax Assessor's~~ assessor's reconsideration decision has been received by the taxpayer or the expiration of 9 years following the filing of the reconsideration request, whichever occurs first. Notwithstanding any other provision of law, any claim for credit or refund of any tax imposed under this Title is deemed denied 10 years after it was filed if the claim has not previously been allowed or denied as final agency action. A deemed denial constitutes final agency action.

The ~~State Tax Assessor's~~ assessor's decision on reconsideration must be mailed to the taxpayer or the taxpayer's designated representative by certified or registered mail and the decision must set forth briefly the assessor's findings of fact and the basis of decision in each case decided in whole or in part adversely to the taxpayer. The assessor's decision on reconsideration constitutes final agency action that is subject to review by the Superior Court in accordance with the Maine Administrative Procedure Act, except that Title 5, sections 11006 and 11007 do not apply. The Superior Court shall conduct a de novo hearing and make a de novo determination of the merits of the case. It shall make its own determination as to all questions of fact or law. The Superior Court shall enter such orders and decrees as the case may require. The burden of proof is on the taxpayer.

**Sec. 2. 36 MRSA §153, sub-§1**, as amended by PL 1991, c. 846, §1, is further amended to read:

**1. Mail.** If any document or payment required or permitted by this Title to be filed or paid is transmitted by the United States Postal Service to the person with whom or to whom the filing or payment is to be made, the date of the United States Postal Service postmark stamped on the envelope is deemed to be the date of filing or payment if that document or payment was deposited in the mail, postage prepaid and properly addressed to the person with whom or to whom the filing or payment is to be made. If the document or payment is not received by that person or if the postmark date is illegible, omitted or claimed to be erroneous, the document or payment is deemed to have been filed or paid on the mailing date if the sender establishes by competent evidence that the document or payment was deposited with the United States Postal Service, postage prepaid and properly addressed, and, in the case of nonreceipt, files a duplicate document or makes payment, as the case may be, within 15 days after receipt of written notification by the addressee of the addressee's nonreceipt of the document or payment. A record authenticated by the United States Postal Service of mailing by registered mail, certified mail or certificate of mailing constitutes competent evidence of deposit with the United States Postal Service such mailing. ~~The State Tax Assessor may, by rule, extend the~~

~~application of this subsection to the postmarks of agencies other than the United States Postal Service. Any reference in this section to the United States Postal Service is deemed to include a reference to any delivery service designated by the United States Secretary of the Treasury pursuant to section 7502(f)(2) of the Code, and any reference in this section to a postmark of the United States Postal Service is deemed to include a reference to any date recorded or marked as described in section 7502(f)(2)(C) of the Code by any such designated delivery service.~~

**Sec. 3. 36 MRSA §171**, as amended by PL 1997, c. 668, §12, is further amended to read:

**§171. Demand letter**

**1. Taxes imposed by this Title.** If any tax imposed by this Title is not paid on or before its due date and no further administrative or judicial review of the assessment is available under section 151, the assessor, within 3 years after administrative and judicial review have been exhausted, may give the taxpayer notice of the amount to be paid, specifically designating the tax, interest and penalty due, and demand payment of that amount within 10 days of that taxpayer's receipt of notice. The notice must include a warning that, upon failure of that taxpayer to pay as demanded, the assessor may proceed to collect the amount due by any collection method authorized by this Title. The notice must describe the procedures applicable to the levy and sale of property under section 176-A, the alternatives available to the taxpayer that could forestall levy on property, including installment agreements, and the provisions of this Title relating to redemption of property and the release of the lien on property created by virtue of the levy. If the taxpayer has filed a petition for relief under the United States Bankruptcy Code, the running of the 3-year period of limitation imposed by this section is stayed until the bankruptcy case is closed or a discharge is granted, whichever occurs first.

**2. Other debts owed to State.** In the case of a fee, fine, penalty or other obligation first owed to the State on or after January 1, 1988 and authorized to be collected by the bureau, the assessor, within 3 years after the obligation is first placed with the bureau for collection, may give the taxpayer notice of the amount to be paid, including any interest and penalties provided by law, and demand payment of that amount within 10 days of that taxpayer's receipt of notice. The notice must include a warning that, upon failure of that taxpayer to pay as demanded, the assessor may proceed to collect the amount due by any collection method authorized by section 175-A or 176-A. The notice must describe the procedures applicable to the levy and sale of property under section 176-A, the alternatives available to the taxpayer that could

forestall levy on property, including installment agreements, and the provisions of this Title relating to redemption of property and the release of the lien on property created by virtue of the levy.

**Sec. 4. 36 MRS §174, sub-§1**, as amended by PL 1995, c. 639, §2, is further amended to read:

**1. Generally.** If a taxpayer fails to pay a tax imposed by this Title on or before the due date of that tax, the State Tax Assessor, through the Attorney General, may commence a civil action within 6 years ~~of the issuance~~ after receipt by the taxpayer of the demand notice required by section 171 in a court of competent jurisdiction in this State in the name of the State for the recovery of that tax. In this action, the certificate of the assessor showing the amount of the delinquency is prima facie evidence of the levy of the tax, of the delinquency and of the compliance by the assessor with this Title in relation to the assessment of the tax.

**Sec. 5. 36 MRS §176-A, sub-§2**, as amended by PL 2001, c. 396, §6, is further amended to read:

**2. Levy upon property for payment of delinquent tax.** The procedure for the levy upon property for payment of delinquent tax is as follows.

~~A. Upon determining that any taxpayer is delinquent, the assessor may cause notice and a demand letter, complying in all respects with section 171, to be served on the taxpayer. The demand letter must expressly warn the taxpayer that no further administrative or judicial review of the tax delinquency is available pursuant to section 151 or any other provision of law and that the assessor may levy upon the taxpayer's property in accordance with the provisions of this section unless full payment of the delinquent amount is received within 10 days after the taxpayer receives the demand letter.~~

~~The notice must set forth the procedures applicable to the levy and sale of property under this section, the administrative appeals available to the taxpayer with respect to the levy and sale and the procedures relating to appeals, the alternatives available to taxpayers that could prevent levy on the property under this Title, including installment agreements, the provisions of this Title relating to redemption of property and release of liens on property and the procedures applicable to the redemption of the property and the release of the lien on property under this Title.~~

B. If any person liable to pay any delinquent tax neglects or refuses to pay that tax within 10 days after demand receipt of the notice described in section 171, ~~it is lawful for the assessor to the~~

State Tax Assessor may collect the tax and such further sum as is sufficient to cover the expenses of the levy, by levy upon all property belonging to that person liable to levy. If the assessor makes a finding that the collection of the tax is in jeopardy, notice and demand for immediate payment of the tax may be made by the assessor and, upon failure or refusal to pay that tax, ~~collection of the assessor may collect~~ the tax by levy ~~is lawful~~ without regard to the 10-day period provided in this section.

C. If any property upon which levy has been made is not sufficient to satisfy the claim of the State, the assessor may, thereafter and as often as necessary, proceed to levy upon any other property of the person against whom the claim exists liable to levy until the amount due together with all expenses ~~are~~ is fully paid.

~~D. With respect to a levy described in this subsection, the~~ The assessor shall promptly release ~~the~~ a levy made pursuant to this section when the liability ~~from which giving rise to~~ the levy ~~arose~~ is satisfied or becomes unenforceable due to lapse of time and shall then promptly notify the person upon whom the levy is made that the levy has been released.

E. The effect of a levy on salary or wages payable to or received by a taxpayer is continuous from the date the levy is first made until the liability ~~out of which giving rise to~~ the levy ~~arose~~ is satisfied. Except as otherwise provided by this paragraph, a levy on any other intangible personal property or rights to intangible personal property remains in effect until one year after the date that notice of levy and demand under subsection 3, paragraph A; is served on the person in possession of or liable to the taxpayer with respect to intangible personal property, including property that is first possessed or liabilities that arise after the date of service of the notice of levy and demand; ~~except that~~ In the case of a levy upon property held by a financial institution described in subsection 3, paragraph A, the levy only extends to accounts in existence on the date the notice of levy and demand is served on the financial institution, but includes deposits made or collected in those accounts after the notice is served. A levy on intangible personal property or rights to intangible personal property, ownership of which is disputed at the time the levy is issued served, remains in effect until one year after the dispute is resolved by competent authority.

**Sec. 6. 36 MRS §176-A, sub-§3, ¶C**, as enacted by PL 1989, c. 880, Pt. E, §3, is amended to read:

C. Any person who fails or refuses to surrender any property or rights to property, subject to levy, upon demand by the assessor:

(1) Is liable in person and estate to the State in a sum equal to the value of the property not so surrendered, but not exceeding the amount of taxes for the collection of which the levy has been made, together with costs and interests on the sum from the date of the levy. Any amount, other than costs, recovered under this paragraph must be credited against the tax liability for the collection of which the levy was made; and

(2) Without reasonable cause, is liable for a penalty equal to 50% of the amount recoverable under subparagraph (1). A part of the penalty may not be credited against the tax liability for the collection of which the levy was made. ~~It is lawful for the assessor to collect the liability as determined by this paragraph by levy upon the person's property in accordance with the provisions of this section.~~

It is lawful for the assessor to collect the liability as determined by this paragraph by levy upon the person's property in accordance with the provisions of this section.

**Sec. 7. 36 MRSA §177, sub-§6**, as amended by PL 1999, c. 414, §8, is further amended to read:

**6. Sale or cessation of business; purchaser liable for tax.** If a person liable for any trust fund taxes incurred in the course of operating a business sells the business or stock of goods or quits the business, the person shall make a final return and payment within 15 days after the date of selling or quitting the business. The successor, successors or assignees, if any, shall withhold a sufficient amount of the purchase money to cover the amount of those taxes, along with applicable interest and penalties, until such time as the former owner produces a receipt from the State Tax Assessor showing that the taxes have been paid, or a certificate from the assessor stating that no trust fund taxes, interest or penalties are due. The liability of a purchaser is limited to the amount of the purchase price. A purchaser who fails to withhold a sufficient amount of the purchase money price is personally jointly and severally liable for the payment of the taxes, penalties and interest accrued and unpaid on account of the operation of the business by the former owner, owners or assignors and the assessor may make an assessment against the purchaser at any time within 6 years from the date of the sale, transfer or assignment.

**Sec. 8. 36 MRSA §182** is enacted to read:

**§182. Injunctions**

**1. Generally.** The State Tax Assessor may, through the Attorney General, file an action in Superior Court applying for an order to enjoin from doing business any person who has:

A. Failed to register with the bureau when the person is required to register by any provision of Part 3 or Part 5 or by any rule adopted pursuant to this Title, provided that the assessor has provided written notice and the person continues to fail to register 15 days after receiving notice from the assessor of such failure;

B. Failed to file with the assessor any overdue return required by Part 3 or Part 5 within 15 days after receiving notice from the assessor of such failure;

C. Failed to pay any tax required by Part 3 or Part 5 when the tax is shown to be due on a return filed by that person, or that is otherwise conceded by that person to be due, or has been determined by the assessor to be due and that determination has become final;

D. Knowingly filed a false return required by Part 3 or Part 5; or

E. Failed to deduct and withhold, or truthfully account for or pay over or make returns of, income taxes in violation of the provisions of chapter 827.

**2. Payroll processors.** The assessor may, through the Attorney General, file an action in Superior Court applying for an order to enjoin from doing business any payroll processor, as defined in Title 10, section 1495, that is responsible for truthfully accounting for, or paying over or making returns of, the tax imposed by Part 8 and fails to do so.

**3. Venue; form and content of complaint.** The complaint may be filed in the Superior Court in any county where the defendant has a regular place of business or in Kennebec County if the defendant has no regular place of business. The complaint must set forth the name and the address of the defendant as stated in the defendant's last return filed with the assessor or, if no such return was filed, the defendant's last known address; the breach of the law or rule committed by the defendant; and the assessor's prayer for relief. The complaint need not be verified.

**4. Procedure.** The Superior Court shall fix a time and place for hearing and cause notice of the time and place of the hearing to be given to the defendant. The defendant shall serve upon the assessor a copy of

any answer to the complaint at least 3 days before the day of the hearing. The Superior Court may enter and change such orders and decrees from time to time as the nature of the case may require and, if necessary, may appoint a receiver.

5. Other remedies no defense. The existence of other civil or criminal remedies is not a defense to a proceeding brought pursuant to this section.

**Sec. 9. 36 MRSA §186**, as amended by PL 1999, c. 414, §9, is further amended to read:

**§186. Interest**

Any person who fails to pay any tax, other than a tax imposed pursuant to chapter 105, on or before the last date prescribed for payment is liable for interest on the tax, calculated from that date and compounded monthly. ~~The State Tax Assessor shall establish annually, by rule, the rate of interest, which may not exceed the highest conventional rate of interest charged for commercial unsecured loans by Maine banking institutions on the first business day of September preceding the calendar year. The rate of interest for any calendar year equals the highest prime rate as published in the Wall Street Journal on the first day of September of the preceding calendar year or, if the first day of September falls on a weekend or holiday, on the next succeeding business day, rounded up to the next whole percent plus 2 percentage points.~~ For purposes of this section, the last date prescribed for payment of tax must be determined without regard to any extension of time permitted for filing a return. A tax that is upheld on administrative or judicial review bears interest from the date on which payment would have been due in the absence of review. Any tax, interest or penalty imposed by this Title that has been erroneously refunded and is recoverable by the assessor bears interest at the above rate from the date of payment of the refund. Interest accrues automatically, without being assessed by the assessor, and is recoverable by the assessor in the same manner as if it were a tax assessed under this Title. If the failure to pay a tax when required is explained to the satisfaction of the assessor, the assessor may abate or waive the payment of all or any part of that interest.

Except as otherwise provided in this Title, and except for taxes imposed pursuant to chapter 105, interest, at the rate determined by the ~~State Tax Assessor~~ assessor for underpayments pursuant to this section, must be paid on overpayments of tax from the date the return listing the overpayment was filed, or the payment was made, whichever is later.

**Sec. 10. 36 MRSA §327, sub-§3**, as enacted by PL 1975, c. 545, §13 and amended by PL 1997, c. 526, §14, is further amended to read:

**3. Employment of assessor.** Any municipal assessing unit may employ a part-time, non-certified assessor or contract with a firm or organization that provides assessing services; when any municipal assessing unit or primary assessing area employs a full-time, professional assessor, this assessor must be certified ~~by July 1, 1980~~ by the Bureau of Revenue Services as a professionally trained assessor. The bureau shall publish, for the information of the municipalities, a listing of certified assessors and assessing firms or organizations ~~recognized by it as professionally qualified.~~

**Sec. 11. 36 MRSA §1752, sub-§9-A**, as repealed and replaced by PL 1987, c. 497, §18, is amended to read:

**9-A. Primarily.** "Primarily," when used in relation to machinery or equipment used in production, means more than 50% of the time during the period that begins on the date on which the machinery or equipment is first placed in service by the purchaser and ends 2 years from that date or at the time that the machinery or equipment is sold, scrapped, destroyed or otherwise permanently removed from service by the taxpayer, whichever occurs first.

**Sec. 12. 36 MRSA §1861-A**, as amended by PL 1999, c. 521, Pt. A, §9 and affected by §11, is further amended to read:

**§1861-A. Reporting use tax on individual income tax returns**

The assessor shall provide that individuals report use tax on their Maine individual income tax returns. Taxpayers are required to attest to the amount of their use tax liability for the period of the tax return. Alternatively, they may elect to report an amount that is .04% of their Maine adjusted gross income. The table amount does not relate to items with a purchase price in excess of \$1,000. Liability arising from such items must be added to the table amount. Upon subsequent review, if use tax liability for the period of the return exceeds the amount of liability arising from the return, a credit of the amount of liability arising from the return is allowed subject to the limitation set out in this section. The credit is limited to the amount of liability arising from the return for items with a ~~sales~~ sale price of \$1,000 or less and may be applied only against a liability determined on review with regard to items with a ~~sales~~ sale price of \$1,000 or less.

**Sec. 13. 36 MRSA §2111**, as amended by PL 1981, c. 470, Pt. A, §158, is repealed.

**Sec. 14. 36 MRSA §3242**, as amended by PL 1985, c. 127, §1, is repealed.

**Sec. 15.** **36 MRSA §5122, sub-§1, ¶F**, as corrected by RR 1991, c. 2, §137, is repealed.

**Sec. 16.** **36 MRSA §5126**, as amended by PL 1999, c. 401, Pt. QQQ, §1, is further amended to read:

**§5126. Personal exemptions**

For income tax years beginning on or after January 1, 1998 but before January 1, 1999, a resident individual is allowed \$2,400 for each exemption ~~to which that the individual is entitled~~ properly claims for the taxable year for federal income tax purposes, unless the taxpayer is claimed as a dependent on another return. For income tax years beginning on or after January 1, 1999 but before January 1, 2000, a resident individual is allowed \$2,750 for each exemption ~~to which that the individual is entitled~~ properly claims for the taxable year for federal income tax purposes, unless the taxpayer is claimed as a dependent on another return. For income tax years beginning on or after January 1, 2000, a resident individual is allowed \$2,850 for each exemption ~~to which that the individual is entitled~~ properly claims for the taxable year for federal income tax purposes, unless the taxpayer is claimed as a dependent on another return.

**Sec. 17.** **36 MRSA §5200-A, sub-§1, ¶G**, as amended by PL 1991, c. 548, Pt. A, §26, is repealed.

**Sec. 18.** **36 MRSA §5228, sub-§§4 and 7**, as repealed and replaced by PL 1985, c. 691, §§35 and 48, are amended to read:

**4. Due dates for estimated tax installments.**

For individuals, trusts and estates, an installment payment is due the 15th day of the 4th, 6th, 9th and 13th month following the beginning of their fiscal year, except that in the case of farmers and fishermen have, a single installment payment is due date of on January 15th of the following taxable year. For corporations and financial institutions, an installment payment is due on the 15th day of the 4th, 6th, 9th and 12th month following the beginning of their fiscal year.

**7. Short taxable year.** Payment of taxes for a short taxable year ~~shall~~ must be made as provided in this subsection.

A. For an individual having, a trust or an estate with a taxable year of less than 12 months, the estimated tax ~~is to~~ must be paid in full by the 15th day of the month following the end of the taxable year.

B. For a corporation having or financial institution with a taxable year of less than 12 months,

the estimated tax ~~is to~~ must be paid in full by the 15th day of the last month of the taxable year.

**Sec. 19.** **36 MRSA §5228, sub-§9**, as amended by PL 1999, c. 414, §52, is further amended to read:

**9. Underpayment of 4th installment.** If, on or before January 31st of the following taxable year, an individual, ~~not including a corporation, trust or estate~~ files a return and pays in full the ~~individual's~~ tax liability for the taxable year of the return, ~~then~~ no penalty may be imposed with respect to any underpayment of the 4th required installment for ~~the~~ that year.

**Sec. 20.** **36 MRSA §5255-A**, as amended by PL 1997, c. 495, §5, is repealed.

**Sec. 21.** **36 MRSA §5265, sub-§3**, as amended by PL 1977, c. 694, §723, is repealed.

**Sec. 22.** **36 MRSA §5277**, as enacted by P&SL 1969, c. 154, Pt. F, §1, is repealed.

**Sec. 23. Application.** That section of this Act that amends the Maine Revised Statutes, Title 36, section 1752, subsection 9-A applies to any period that is still open for purposes of administrative or judicial review.

**Sec. 24. Effective date.** That section of this Act that amends the Maine Revised Statutes, Title 36, section 186 takes effect January 1, 2003.

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

Effective April 1, 2002, unless otherwise indicated.

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**CHAPTER 584**

**S.P. 667 - L.D. 1871**

**An Act to Conform Maine Tax Law  
to the Federal Mobile  
Telecommunications Sourcing Act**

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

Whereas, the federal Mobile Telecommunications Sourcing Act requires states to make certain changes in the way they tax mobile telecommunications services, and that Act applies to customer bills issued after August 1, 2002; and

Whereas, legislative action is immediately necessary in order to ensure continued, efficient and