

# MAINE STATE LEGISLATURE

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

**AS PASSED BY THE**  
**ONE HUNDRED AND TWENTIETH LEGISLATURE**  
**FIRST REGULAR SESSION**  
**December 6, 2000 to June 22, 2001**

**THE GENERAL EFFECTIVE DATE FOR**  
**FIRST REGULAR SESSION**  
**NON-EMERGENCY LAWS IS**  
**SEPTEMBER 21, 2001**

**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**  
**2001**

Revised Statutes, Title 36, chapter 9. The bureau and the office shall:

1. **Review other states.** Review the procedures used by other states that review tax expenditures;
2. **Tax expenditure review experience in Maine.** Research the original purposes of the State's tax expenditure review laws and the historical experience of the Legislature in conducting the required reviews;
3. **Need for revision.** Identify the current need for and purposes of tax expenditure review and other reports related to taxation matters that are required by law to be submitted to the Legislature;
4. **Provide options.** Identify options for revising the tax expenditure review process and other reporting requirements in a manner that provides the Legislature with timely and accurate information regarding taxation matters and the impact of tax expenditures on state revenues; and
5. **Present information.** Present the information gathered and options identified to the Joint Standing Committee on Taxation by October 1, 2001; and be it further

**Sec. 2. Review; legislation. Resolved:** That the Joint Standing Committee on Taxation shall review the information and options presented by the bureau and the office and may submit legislation to implement the committee's recommendations to the Second Regular Session of the 120th Legislature; and be it further

**Sec. 3. Suspension of current review process. Resolved:** That, notwithstanding the Maine Revised Statutes, Title 36, chapter 9, the review required by that chapter to be completed by January 1, 2002 is suspended.

See title page for effective date.

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**CHAPTER 18**

**H.P. 1053 - L.D. 1416**

**Resolve, to Authorize the  
Development of a New Railroad  
Bridge on the Union Branch Railroad  
Line over Back Cove in Portland**

**Preamble.** Whereas, the Maine Revised Statutes, Title 23, section 5071 requires legislative authorization before a railroad may be made across tidewaters where vessels can navigate; now, therefore, be it

**Sec. 1. New railroad bridge across Back Cove. Resolved:** That the Department of Transportation or the Northern New England Passenger Rail Authority, established pursuant to the Maine Revised Statutes, Title 5, section 12004-F, subsection 16 and Title 23, chapter 621, is authorized to develop and construct a new railroad bridge on the Union Branch Railroad Line, over, upon and across Back Cove in Portland.

See title page for effective date.

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**CHAPTER 19**

**H.P. 1309 - L.D. 1772**

**Resolve, for Laying of the County  
Taxes and Authorizing Expenditures  
of Kennebec County for the Year  
2001**

**Mandate preamble.** This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, two thirds of all of the members elected to each House have determined it necessary to enact this measure.

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

**Whereas,** Kennebec County has certain expenses and liabilities that must be met as they become due; and

**Whereas,** it is necessary that the taxes for the year 2001 be immediately assessed in order to provide the required revenue for the county; 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

**Sec. 1. Kennebec County; taxes apportioned. Resolved:** That the following sum is granted as a tax on Kennebec County to be apportioned, assessed, collected and applied to the purposes of paying debts and necessary expenses of the county as authorized in this resolve, and for other purposes of law, for the calendar year 2001: