

# MAINE STATE LEGISLATURE

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

**AS PASSED BY THE**

**ONE HUNDRED AND TWENTIETH LEGISLATURE**

**FIRST SPECIAL SESSION**  
**November 13, 2002 to November 14, 2002**

**ONE HUNDRED AND TWENTY-FIRST LEGISLATURE**

**FIRST REGULAR SESSION**  
**December 4, 2002 to June 14, 2003**

**THE GENERAL EFFECTIVE DATE FOR**  
**FIRST SPECIAL SESSION**  
**NON-EMERGENCY LAWS IS**  
**FEBRUARY 13, 2003**

**THE GENERAL EFFECTIVE DATE FOR**  
**FIRST REGULAR SESSION**  
**NON-EMERGENCY LAWS IS**  
**SEPTEMBER 13, 2003**

**PUBLISHED BY THE REVISOR OF STATUTES**  
**IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,**  
**TITLE 3, SECTION 163-A, SUBSECTION 4.**

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**Penmor Lithographers**  
**Lewiston, Maine**  
**2003**

in sections 932 to 953, ~~shall be~~ are eligible for appointment to the classified service on the same basis as other members of the classified service.

Notwithstanding any provision of this section to the contrary, a permanent, classified employee who accepts appointment to a major policy-influencing position listed in section 931 and in sections 932 to 952 retains, for the duration of the appointment, promotion, transfer and demotion rights consistent with section 7064.

See title page for effective date.

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## CHAPTER 178

### H.P. 1050 - L.D. 1431

#### An Act To Update the Requirements of Counties' and Municipalities' Audit Reports

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

**Sec. 1. 30-A MRSA §702, sub-§1**, as enacted by PL 1987, c. 737, Pt. A, §2 and Pt. C, §106 and amended by PL 1989, c. 6, c. 9, §2 and c. 104, Pt. C, §§8 and 10, is further amended to read:

**1. Estimates sent to Legislature for approval; amendments.** The county clerk shall record the estimates made under section 701 in a book. A copy of the estimates ~~shall~~ must be signed by the ~~chairman~~ chair of the county commissioners and attested by their clerk. The clerk shall transmit that copy to the office of the Secretary of State on or before the first day of each January, together with the county reports under section ~~952~~ 952-A for the 2 preceding years, to be presented by the Secretary of State to the Legislature for its approval.

A. Except as otherwise provided, the Legislature may change or alter specific line categories within the county estimates before approving a budget.

**Sec. 2. 30-A MRSA §951, sub-§1**, as enacted by PL 1987, c. 737, Pt. A, §2 and Pt. C, §106 and amended by PL 1989, c. 6, c. 9, §2 and c. 104, Pt. C, §§8 and 10, is further amended to read:

**1. Annual audit.** Every county shall have an audit made of its accounts annually covering the last complete fiscal year by the Department of Audit or by a certified public accountant selected by the county commissioners. The audit must be performed in accordance with generally accepted auditing standards and procedures pertaining to governmental accounting ~~and must include a management letter covering the~~

~~audit of the operational aspects of the county, as well as suggestions which the auditor considers advisable for the proper administration of the county.~~ The auditor shall produce ~~at least those reports on those forms~~ an audit report that includes the items required in section ~~952~~ 952-A. When an audit is conducted by a certified public accountant, the audit, upon completion, ~~shall~~ must be forwarded to the Department of Audit. The audit, including the management letter, is a public document.

**Sec. 3. 30-A MRSA §952**, as enacted by PL 1987, c. 737, Pt. A, §2 and Pt. C, §106 and amended by PL 1989, c. 6, c. 9, §2 and c. 104, Pt. C, §§8 and 10, is repealed.

**Sec. 4. 30-A MRSA §952-A** is enacted to read:

#### §952-A. Audit report

**1. Report contents.** The report required pursuant to section 951, subsection 1 must contain the following items:

A. A management letter;

B. A letter of transmittal;

C. The independent auditor's report on the financial statements; and

D. All financial statements and all other information required by governmental accounting and financial reporting standards.

**2. Copies for distribution.** Copies of the report must be deposited in the county commissioners' office or a convenient place of business for distribution to the public and must be distributed to each municipality in the county.

**3. Copies open for inspection.** Copies of the report and all county records must be kept in the county commissioners' office and must be open to the inspection of the public during usual business hours.

**Sec. 5. 30-A MRSA §5823, sub-§3, ¶A**, as repealed and replaced by PL 1997, c. 142, §1, is amended to read:

A. The report must contain the following items:

(1) A management letter, if applicable;

(2) A letter of transmittal;

(3) The independent auditor's report on the financial statements; and

(4) ~~Financial statements that contain at a minimum:~~ All financial statements and all

other information required by governmental accounting and financial reporting standards.

~~(a) A balance sheet;~~

~~(b) A statement of revenues and expenditures;~~

~~(c) A statement of budgeted revenues and expenditures versus actual revenues and expenditures; and~~

~~(d) All other financial statements required by governmental accounting and financial reporting standards.~~

See title page for effective date.

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## CHAPTER 179

S.P. 445 - L.D. 1357

### An Act To Encourage Economic Development in Piscataquis County

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

**Whereas,** recent Dexter Shoe and Great Northern Paper, Inc. plant closings in the Town of Dexter, the Town of Millinocket and the Town of East Millinocket have resulted in the loss of more than 1,600 manufacturing jobs in Penobscot County and adjacent portions of Piscataquis County; and

**Whereas,** prior to the recent plant closings, the rate of unemployment in Piscataquis County exceeded the statewide unemployment rate; and

**Whereas,** there is a need to expand and diversify employment opportunities in Piscataquis County to mitigate the adverse economic effects of the Dexter Shoe and Great Northern Paper, Inc. plant closings; and

**Whereas,** the organized towns of Piscataquis County individually lack the tax base and financial resources to effectively encourage new economic development; and

**Whereas,** there is a need to encourage regional economic development efforts in Piscataquis 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 preserva-

tion of the public peace, health and safety; now, therefore,

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

**Sec. 1. 30-A MRSA §125** is enacted to read:

#### §125. Economic development

**1. Budget authority.** Subject to the provisions of chapter 3, subchapter 1, article 6, the county commissioners of Piscataquis County may raise, appropriate, borrow and expend money for the purposes of county economic development, subject to the following provisions and limitations.

A. As used in this section, "county economic development" means assisting or encouraging the creation or preservation of new or existing employment opportunities for residents of Piscataquis County, or any of its municipalities or unorganized territories, through one or more of the following activities:

(1) Development of new sites for the physical location, settlement or resettlement of new or expanded manufacturing, fishing, commercial or other business enterprises to be located within the county, including payment of related costs for surveying, land acquisition, land use and environmental permitting, engineering, legal services and infrastructure development;

(2) Constructing or financing the development of new community industrial buildings, as defined in Title 5, section 13120-B, to be located within Piscataquis County;

(3) Redevelopment of existing structures located within the county for commercial, industrial or mixed use;

(4) Construction, financing or operating assistance to necessary publicly owned transportation facilities, including facilities for passenger and cargo transportation;

(5) Provision of local matching funds for any state or federal transportation project, community development grant or rural development grant to the county or any of its municipalities, intended to achieve purposes substantially similar to those listed in subparagraphs (1) to (4);

(6) Financial participation in any economic development project organized or funded on a regional basis by 2 or more political