

# 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**

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

Whereas, the 90-day period would delay the processing of the year 2002 income tax returns; and

Whereas, legislative action is immediately necessary to ensure continued and efficient administration of the Maine Income Tax Law and certain other state taxes; 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 §111, sub-§1-A,** as amended by PL 2001, c. 559, Pt. GG, §1 and affected by §26, is further amended to read:

**1-A. Code.** "Code" means the United States Internal Revenue Code of 1986 and amendments to that Code as of ~~March 15~~ December 31, 2002.

**Sec. 2. Application.** This Act applies to tax years beginning on or after January 1, 2002 and to any prior years as specifically provided by the United States Internal Revenue Code.

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

Effective May 21, 2003.

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## CHAPTER 256

H.P. 1173 - L.D. 1599

### An Act To Declare Maine Aviation and Aerospace Education Week

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

**Sec. 1. 1 MRSA §146** is enacted to read:

#### §146. Maine Aviation and Aerospace Education Week

The 3rd week in April is designated Maine Aviation and Aerospace Education Week. The Department of Transportation, Office of Passenger Transportation shall participate in the planning of

events for this week under the auspices of the Maine Aeronautics Association.

See title page for effective date.

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## CHAPTER 257

H.P. 840 - L.D. 1137

### An Act Regarding Riverine Impoundments

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

**Sec. 1. 38 MRSA §464, sub-§13** is enacted to read:

**13. Measurement of dissolved oxygen in riverine impoundments.** Compliance with dissolved oxygen criteria in existing riverine impoundments must be measured as follows.

A. Compliance with dissolved oxygen criteria may not be measured within 0.5 meters of the bottom of existing riverine impoundments.

B. Where mixing is inhibited due to thermal stratification in an existing riverine impoundment, compliance with numeric dissolved oxygen criteria may not be measured below the higher of:

(1) The point of thermal stratification when such stratification occurs; or

(2) The point proposed by the department as an alternative depth for a specific riverine impoundment based on all factors included in section 466, subsection 11-A and for which a use attainability analysis is conducted if required by the United States Environmental Protection Agency.

For purposes of this paragraph, "thermal stratification" means a change of temperature of at least one degree Celsius per meter of depth, causing water below this point in an impoundment to become isolated and not mix with water above this point in the impoundment.

C. Where mixing is inhibited due to natural topographical features in an existing riverine impoundment, compliance with numeric dissolved oxygen criteria may not be measured within that portion of the impoundment that is topographically isolated. Such natural topographic features may include, but not be limited to, natural deep holes or river bottom sills.