

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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Lewiston, Maine
2003

waiver of this requirement if full implementation of this requirement presents an undue burden.

Sec. 11. 20-A MRSA §8104, sub-§2, as enacted by PL 1985, c. 463, §1, is amended to read:

2. Rules. The commissioner shall ~~establish~~ amend or adopt rules to implement this section, including the identification of students, needs and resource assessment, and program planning, development and ~~delivery~~ implementation. Rules adopted pursuant to this section are routine technical rules pursuant to Title 5, chapter 375, subchapter 2-A.

Sec. 12. 20-A MRSA §15603, sub-§8, ¶B, as amended by PL 1997, c. 787, §6, is further amended to read:

B. Lease costs for school buildings when the leases, including leases under which the school administrative unit may apply the lease payments to the purchase of portable, temporary classroom space beginning January 1, 1988, have been approved by the commissioner for the year prior to the year of allocation. Beginning July 1, 1998 lease cost includes:

(1) Administrative space. A school administrative unit may lease administrative space with state support until July 1, 2003. A school administrative unit engaged in a lease-purchase agreement for administrative space is eligible for state support until July 1, 2008;

(2) Temporary interim nonadministrative space.

(a) A school administrative unit with state-approved need for nonadministrative space may lease temporary interim space, with state support, for a maximum of 5 years. A school administrative unit may appeal to the state board if this ~~division~~ limitation presents an undue burden. ~~The board's decision is final.~~ When making a determination on a school administrative unit's request for relief based on undue burden, the state board may consider, but not be limited to, the following:

- (i) Fiscal capacity;
- (ii) Enrollment demographics;
and
- (iii) Unforeseen circumstances not within the control of the ap-

pealing school administrative unit.

The state board's decision is final.

(b) A school administrative unit engaged in a lease-purchase agreement for temporary interim nonadministrative space is eligible for state support for a maximum of 10 years; and

(3) Permanent small nonadministrative space that replaces or is converted from existing approved leased portable space. The existing leased portable space will be eligible for state support until July 1, 2003. Once an existing leased portable space has been converted into a permanent nonadministrative space through an approved lease-purchase agreement, such space is eligible for state support for a maximum of 10 years.

The Department of Education shall adopt rules necessary to implement this paragraph. Rules adopted by the Department of Education to implement this paragraph are major substantive rules pursuant to Title 5, chapter 375, subchapter ~~H-A~~ 2-A;

See title page for effective date.

CHAPTER 478

H.P. 1056 - L.D. 1444

An Act To Facilitate E-9-1-1 for Multiline Telephone Systems

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

Sec. 1. 25 MRSA §2934 is enacted to read:

§2934. Multiline telephone systems

1. Requirements. The bureau may by rule establish requirements for locating emergency calls, and initiating emergency responses to such calls, made from within multiline telephone systems, including network-based or premises-based systems, whether owned or leased by a public or private entity, such as private branch exchanges or Centrex systems. Rules adopted pursuant to this section:

A. May not require any local unit of government to expand or modify its activities so as to necessitate additional expenditures from local revenues;

B. Apply only to multiline telephone systems installed, introduced, established or replaced after the effective date of the rules;

C. Must provide for appropriate standards, exemptions and waivers that balance the benefits of improved methods of locating emergency calls, and initiating emergency responses to such calls, made from within multiline telephone systems and the cost of achieving those improvements. The rules must allow, in appropriate circumstances, for methods that do not utilize automatic location identification and automatic number identification standards used in processing enhanced 9-1-1 calls; and

D. May establish appropriate technical, procedural or any other standards relating to multiline telephone systems, telecommunications carrier interconnectivity, databases, dialing instructions, signaling or other matters necessary or appropriate to carry out the purposes of this section.

2. Rules. Rules adopted pursuant to this section are major substantive rules as defined in Title 5, chapter 375, subchapter 2-A. The bureau may not provisionally adopt any rule under this section that has not been approved by the Public Utilities Commission.

See title page for effective date.

CHAPTER 479

S.P. 589 - L.D. 1633

An Act Regarding Conformity with the Federal Jobs and Growth Tax Relief Reconciliation Act of 2003

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 2003, c. 255, §1 and affected by §2, 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 ~~December 31, 2002~~ May 28, 2003.

Sec. 2. 36 MRSA §5122, sub-§1, ¶N, as amended by PL 2001, c. 714, Pt. AA, §2, is repealed and the following enacted in its place:

N. With respect to property placed in service during the taxable year, an amount equal to the net increase in depreciation or expensing attributable to:

(1) For taxable years beginning on or after January 1, 2002 but prior to January 1, 2005, a 30% bonus depreciation deduction claimed by the taxpayer pursuant to Section 101 of the federal Job Creation and Worker Assistance Act of 2002, Public Law 107-147 with respect to property placed in service during the taxable year;

(2) For taxable years beginning on or after January 1, 2002 but prior to January 1, 2006, a 50% bonus depreciation deduction claimed by the taxpayer pursuant to Section 201 of the federal Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27 with respect to property placed in service during the taxable year; and

(3) For taxable years beginning on or after January 1, 2003 but prior to January 1, 2006, the increase in aggregate cost claimed under Section 179 of the Code pursuant to Section 202 of the federal Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27;

Sec. 3. 36 MRSA §5122, sub-§2, ¶Q, as repealed and replaced by PL 2003, c. 20, Pt. EE, §1, is repealed and the following enacted in its place:

Q. A fraction of any amount previously added back by the taxpayer to federal adjusted gross income pursuant to subsection 1, paragraph N.

(1) With respect to property first placed in service during taxable years beginning in 2002, the adjustment under this paragraph is available for each year during the recovery period, beginning 2 years after the beginning of the taxable year during which the property was first placed in service. The fraction is equal to the amount added back under subsection 1, paragraph N with respect to the property, divided by the number of years in the recovery period minus 2.

(2) With respect to all other property, for the taxable year immediately following the taxable year during which the property was first placed in service, the fraction allowed by this paragraph is equal to 5% of the amount added back under subsection 1, paragraph N with respect to the property. For each subsequent taxable year during the recovery period, the fraction is equal to 95% of the amount added back under subsection 1, paragraph N with respect to the property, divided by the number of years in the recovery period minus 2.