

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-SECOND LEGISLATURE

FIRST REGULAR SESSION
December 1, 2004 to March 30, 2005

FIRST SPECIAL SESSION
April 4, 2005 to June 18, 2005

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
JUNE 29, 2005

THE GENERAL EFFECTIVE DATE FOR
FIRST SPECIAL SESSION
NON-EMERGENCY LAWS IS
SEPTEMBER 17, 2005

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

Penmor Lithographers
Lewiston, Maine
2005

Legislature 0081

Initiative: Provides funds to pay for staffing and other expenses incurred in support of the Legislative Youth Advisory Council.

OTHER SPECIAL REVENUE

FUNDS	2005-06	2006-07
All Other	\$30,000	\$0
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OTHER SPECIAL REVENUE		
FUNDS TOTAL	\$30,000	\$0

See title page for effective date.

CHAPTER 415

H.P. 490 - L.D. 670

**An Act To Protect Children Using
Maine's Athletic Fields and Parks
from Drug Dealers**

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

Sec. 1. 17-A MRSA §1101, sub-§23 is enacted to read:

23. "Safe zone" means an athletic field, park, playground or recreational facility that is designated as a safe zone by a municipality pursuant to Title 30-A, section 3253.

Sec. 2. 17-A MRSA §1105-A, sub-§1, ¶E, as enacted by PL 2001, c. 383, §119 and affected by §156, is amended to read:

E. At the time of the offense, the person is on a school bus or within 1,000 feet of the real property comprising a private or public elementary or secondary school or a safe zone as defined in section 1101, subsection 23 and the drug is:

- (1) A schedule W drug. Violation of this subparagraph is a Class A crime;
- (2) Marijuana in a quantity of 20 pounds or more. Violation of this subparagraph is a Class A crime;
- (3) A schedule X drug. Violation of this subparagraph is a Class B crime;
- (4) Marijuana in a quantity of more than one pound. Violation of this subparagraph is a Class B crime;
- (5) A schedule Y drug. Violation of this subparagraph is a Class C crime; or
- (6) A schedule Z drug. Violation of this subparagraph is a Class C crime.

For purposes of this paragraph, "school bus" has the same meaning as defined in Title 29-A, section 2301, subsection 5;

Sec. 3. 17-A MRSA §1105-C, sub-§1, ¶E, as enacted by PL 2001, c. 383, §119 and affected by §156, is amended to read:

E. At the time of the offense, the person is on a school bus or within 1,000 feet of the real property comprising a private or public elementary or secondary school or a safe zone as defined in section 1101, subsection 23 and the drug is:

- (1) A schedule W drug. Violation of this subparagraph is a Class B crime;
- (2) A schedule X drug. Violation of this subparagraph is a Class C crime;
- (3) A schedule Y drug. Violation of this subparagraph is a Class C crime; or
- (4) A schedule Z drug. Violation of this subparagraph is a Class C crime.

For purposes of this paragraph, "school bus" has the same meaning as defined in Title 29-A, section 2301, subsection 5;

Sec. 4. 17-A MRSA §1105-D, sub-§1, ¶D, as enacted by PL 2001, c. 383, §119 and affected by §156, is amended to read:

D. At the time of the offense, the person is within 1,000 feet of the real property comprising a private or public elementary or secondary school or a safe zone as defined in section 1101, subsection 23 and the person grows or cultivates:

- (1) Five hundred or more marijuana plants. Violation of this subparagraph is a Class A crime;
- (2) One hundred or more but fewer than 500 marijuana plants. Violation of this subparagraph is a Class B crime;
- (3) More than 5 but fewer than 100 marijuana plants. Violation of this subparagraph is a Class C crime; or
- (4) Five or fewer marijuana plants. Violation of this subparagraph is a Class D crime.

Sec. 5. 30-A MRSA §3253 is enacted to read:

§3253. Safe zones designated by municipality

A municipality may designate an area of the municipality that is frequented by minors as a safe zone

under Title 17-A, section 1101, subsection 23. A safe zone designated pursuant to this section must be conspicuously marked by the municipality with an informational sign using wording provided by the Commissioner of Public Safety.

Sec. 6. Safe zone informational signs. The Commissioner of Public Safety shall establish uniform wording to be used on a safe zone informational sign under the Maine Revised Statutes, Title 30-A, section 3253 and shall upon a request from a municipality provide the municipality with a copy of that wording electronically or by other means. The commissioner is not responsible for providing the safe zone informational sign.

See title page for effective date.

CHAPTER 416

H.P. 902 - L.D. 1305

An Act To Encourage Long-term Holding of Maine Timberland and Sustainable Forest Management

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

Sec. 1. 36 MRSA §5122, sub-§2, ¶Q, as corrected by RR 2003, c. 1, §38, is amended to read:

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.

In the case of property expensed pursuant to Section 179 of the Code, the term "recovery period" means the recovery period that would have been applicable to the property had Section 179 not been applied; ~~and~~

Sec. 2. 36 MRSA §5122, sub-§2, ¶T, as amended by PL 2003, c. 705, §12 and affected by §14, is further amended to read:

T. For income tax years beginning on or after January 1, 2002 and before January 1, 2004, an amount equal to the total premiums spent for long-term care insurance policies certified under Title 24-A, section 5075-A as long as the amount subtracted is reduced by the long-term care premiums claimed as an itemized deduction pursuant to section 5125.

For income tax years beginning on or after January 1, 2004, an amount equal to the total premiums spent for qualified long-term care insurance contracts certified under Title 24-A, section 5075-A, as long as the amount subtracted is reduced by any amount claimed as a deduction for federal income tax purposes in accordance with the Code, Section 162(l) and by the long-term care premiums claimed as an itemized deduction pursuant to section 5125; and

Sec. 3. 36 MRSA §5122, sub-§2, ¶U is enacted to read:

U. For income tax years beginning on or after January 1, 2015, the gain attributable to the sale of sustainably managed, eligible timberlands as calculated in this paragraph.

(1) As used in this paragraph, unless the context otherwise indicates, the following terms have the following meanings.

(a) "Commercial harvesting" or "commercially harvested" means the harvesting of forest products that have commercial value.

(b) "Eligible timberlands" means land of at least 10 acres located in the State and used primarily for the growth of trees to be commercially harvested. Land that would otherwise be included within this definition may not be excluded because of:

(i) Use of the land for multiple public recreation activities;