

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

(n) For eligible timberlands held by the taxpayer for at least a 23-year period beginning on or after January 1, 2005 but less than a 24-year period beginning on or after January 1, 2005, 14/15 of the gain recognized on the sale of the eligible timberlands; or

(o) For eligible timberlands held by the taxpayer for at least a 24-year period beginning on or after January 1, 2005, all of the gain recognized on the sale of the eligible timberlands.

(3) Taxpayers claiming this credit must attach a sworn statement from a forester licensed pursuant to Title 32, chapter 76 that the timberlands for which the credit is claimed have been managed sustainably. For the purposes of this subparagraph, "sustainably" means that the timberlands for which the credit is claimed have been managed to protect soil productivity and to maintain or improve stand productivity and timber quality; known occurrences of threatened or endangered species and rare or exemplary natural communities; significant wildlife habitat and essential wildlife habitat; and water quality, wetlands and riparian zones.

Upon request of the State Tax Assessor, the Director of the Bureau of Forestry within the Department of Conservation may provide assistance in determining whether timberlands for which the credit is claimed have been managed sustainably. When assistance is requested under this subparagraph, the director or the director's designee may enter and examine the timberlands for the purpose of determining whether the timberlands have been managed sustainably.

In the case of timberlands owned by an entity that is treated as a pass-through entity for income tax purposes, the land must be treated as eligible timberland if ownership and use of the land by the pass-through entity satisfies the requirements of this paragraph. If the owner of the eligible timberlands is an S corporation, the taxpayer must subtract the owner's pro rata share of the gain. If the owner of the timberlands is a partnership or limited liability company taxed as a partnership, the taxpayer must subtract the taxpayer's distributive share of the gain, subject to the percentage limitations provided in this paragraph.

This modification may not reduce Maine taxable income to less than zero. To the extent this modification results in Maine taxable income that is less than zero for the taxable year, the excess negative modification amount may be carried forward and applied as a subtraction modification for up to 10 taxable years. The entire amount of the excess negative modification must be carried to the earliest of the taxable years to which, by reason of this subsection, the negative modification may be carried and then to each of the other taxable years to the extent the unused negative modification is not used for a prior taxable year. Earlier carry-forward modifications must be used before newer modifications generated in later years.

See title page for effective date.

CHAPTER 417

H.P. 1051 - L.D. 1494

An Act To Increase Faculty in Maine Nursing Education Programs

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

Sec. 1. 10 MRSA c. 110, sub-c. 1-E is enacted to read:

SUBCHAPTER 1-E

NURSING EDUCATION

§1019. Nursing education loan repayment program

1. Nursing education loan repayment program. The nursing education loan repayment program is established for the purpose of increasing the number of nursing faculty in nursing education programs in the State.

2. Criteria. For an applicant to participate in the nursing education loan repayment program established under subsection 1, the applicant must:

- A. Be a nurse;
- B. Complete a master's or doctoral degree in nursing;
- C. Possess an outstanding education loan relating to the master's or doctoral nursing degree; and
- D. Sign a statement of intent in a form acceptable to the authority to work as nursing faculty in

a nursing education program in the State for a minimum of 3 years after acceptance into the nursing education loan repayment program.

3. Nursing education loan repayment fund.

The nursing education loan repayment fund, referred to in this section as "the fund," is created as a nonlapsing, interest-earning, revolving fund to carry out the purposes of this subchapter.

A. The authority may receive, invest and expend on behalf of the fund money from gifts, grants, bequests, loans and donations in addition to money appropriated or allocated by the State. Money received by the authority on behalf of the fund must be used for the purposes of this subchapter. The fund must be maintained and administered by the authority. Any unexpended balance in the fund carries forward for continued use under this subchapter.

B. Costs and expenses of maintaining, servicing and administering the fund and of administering the nursing education loan repayment program may be paid out of amounts in the fund.

4. Administration. The nursing education loan repayment program and the nursing education loan repayment fund are administered by the authority. The authority shall repay the loan of an applicant who meets the criteria in subsection 2 in the amount of up to \$4,500 for a master's degree and up to \$6,000 for a doctoral degree. The authority may adopt rules to carry out the purposes of this subchapter. Rules adopted pursuant to this subsection are major substantive rules pursuant to Title 5, chapter 375, subchapter 2-A.

See title page for effective date.

CHAPTER 418

H.P. 1200 - L.D. 1692

**An Act To Transfer Funds to the
Maine Milk Pool from the General
Fund To Fund Dairy Stabilization
Programs**

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

Sec. 1. 7 MRSA §3153-D is enacted to read:

§3153-D. Transfer of revenues

On or before the 15th day of each month, the administrator of the Maine Milk Pool shall certify the amounts to be distributed for the previous month pursuant to sections 3153-B and 3153-C to the State

Controller, who shall transfer the certified monthly amount when certified from General Fund undedicated revenue to the Maine Milk Pool Other Special Revenue Funds account.

Sec. 2. Certified payments; Maine Milk Pool. Notwithstanding the provisions of the Maine Revised Statutes, Title 7, section 3153-D, for fiscal year 2005-06, the certified amount for transfer must be reduced by funds appropriated, transferred, carried forward or available for distribution pursuant to Title 7, sections 3153-B and 3153-C.

See title page for effective date.

CHAPTER 419

H.P. 63 - L.D. 67

**An Act To Allow the Use of
Crossbows for Hunting**

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

Sec. 1. 12 MRSA §10108, sub-§6-A is enacted to read:

6-A. Crossbow hunting education program. The commissioner shall establish a program for training individuals in safe and responsible crossbow hunting skills and behavior. This program may include instruction in fisheries and wildlife laws, rights of landowners and hunters and appropriate principles of wildlife management. The commissioner may charge an enrollment fee of up to \$10 per person to help defray the costs of this program. The commissioner may cooperate with any public or private association dedicated to responsible and safe crossbow hunting to establish this program.

In establishing the program, the commissioner shall:

A. Prescribe the qualifications of instructors;

B. Provide liability insurance for each instructor authorized by the commissioner to conduct training under the program protecting that person from liability for damages during the time when instruction is being given. The cost of this insurance must be borne by the State and charged against funds credited to the department;

C. Prescribe the type and length of instruction and the time and place of examinations; and

D. Issue a certificate of competency to individuals who successfully complete the examination.

Sec. 2. 12 MRSA §10953 is enacted to read: