MAINE STATE LEGISLATURE

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LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-THIRD LEGISLATURE

FIRST REGULAR SESSION December 6, 2006 to June 21, 2007

THE GENERAL EFFECTIVE DATE FOR FIRST REGULAR SESSION NON-EMERGENCY LAWS IS SEPTEMBER 20, 2007

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

> Penmor Lithographers Lewiston, Maine 2007

Sec. 5. 36 MRSA §1811, first ¶, as amended by PL 2001, c. 439, Pt. TTTT, §2 and as affected by §3, is further amended to read:

A tax is imposed on the value of all tangible personal property and taxable services sold at retail in this State. The rate of tax is 7% on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43; 7% on the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp; 10% on the value of rental for a period of less than one year of an automobile, including a loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty; 7% on the value of prepared food; and 5% on the value of all other tangible personal property and taxable services. Value is measured by the sale price, except as otherwise provided. As used in this section "loaner vehicle" has the same meaning as in section 1752, subsection 11, paragraph B, subparagraph (8).

Sec. 6. Retroactivity; application. This Act applies to amounts charged or collected on loaner vehicles as defined in the Maine Revised Statutes, Title 36 or short-term rentals provided to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty on or after November 1, 2002, except that a person who has paid sales or use tax on those loaner vehicles or short-term rentals on or after November 1, 2002 but prior to the effective date of this Act is not entitled to a refund of the sales or use tax paid unless that person filed an administrative or judicial appeal pursuant to Title 36, section 151 and that administrative or judicial remedy has not been exhausted.

See title page for effective date.

CHAPTER 411 H.P. 740 - L.D. 980

An Act To Amend the Laws Governing the Burial or Cremation of Certain Persons

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

- **Sec. 1. 22 MRSA §4313, sub-§2,** as amended by PL 2005, c. 483, §1, is further amended to read:
- **2. Burial or cremation.** In the event of the death of an eligible person, the funeral director shall notify the overseer prior to burial or cremation or by the end of 3 business days following the funeral director's receipt of the body, whichever is earlier. Notwithstanding section 4305, subsection 3, paragraph C, a decision on any application for assistance with burial expenses

need not be rendered until the overseer has verified that no relative or other resource is available to pay for the direct burial or cremation costs, but the decision must be rendered within 8 days after receiving an ap-The father, mother, grandfather, grandplication. mother, children, or grandchildren or siblings, by consanguinity, living within or owning real or tangible property within the State, are responsible for the burial or cremation costs of the eligible person in proportion to their respective abilities. When no legally liable relative possesses a financial capacity to pay either in lump sum or on an installment basis for the direct costs of a burial or cremation, the contribution of a municipality under this subsection is limited to a reasonable calculation of the funeral director's direct costs, less any and all contributions from any other source.

See title page for effective date.

CHAPTER 412 H.P. 1220 - L.D. 1737

An Act To Amend the Conservation Easement Laws

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

- **Sec. 1. 33 MRSA §476, sub-§3,** as enacted by PL 1985, c. 395, §3, is amended to read:
- **3. Real property.** "Real property" includes without limitation surface waters.
- **Sec. 2. 33 MRSA §477, sub-§1,** as enacted by PL 1985, c. 395, §3, is amended to read:
- 1. Conservation easement. Except as otherwise provided in this subchapter, a conservation easement may be created, conveyed, recorded, assigned, or partially released, modified, terminated or otherwise altered or affected in the same manner as other easements created by written instrument. A conservation easement may be terminated or amended by the parties only as provided in section 477-A, subsection 2.
- **Sec. 3. 33 MRSA §477, sub-§3, ¶B,** as enacted by PL 1985, c. 395, §3, is amended to read:
 - B. Change of circumstances renders the easement no longer in the public interest as determined by the court as provided in section 477-A, subsection 2, paragraph B in an action under section 478.

Sec. 4. 33 MRSA §477-A is enacted to read:

§477-A. Conservation easement standards

1. Conservation values. A conservation easement executed on or after the effective date of this section must include a statement of the conservation purposes of the easement, the conservation attributes

associated with the real property and the benefit to the general public intended to be served by the restriction on uses of the real property subject to the conservation easement.

- **2.** Amendment and termination. Amendments and termination of a conservation easement may occur only pursuant to this subsection.
 - A. A conservation easement executed on or after the effective date of this section must include a statement of the holder's power to agree to amendments to the terms of the conservation easement in a manner consistent with the limitations of paragraph B.
 - A conservation easement may not be terminated or amended in such a manner as to materially detract from the conservation values intended for protection without the prior approval of the court in an action in which the Attorney General is made a party. In making this determination, the court shall consider, among other relevant factors, the purposes expressed by the parties in the easement and the public interest. If the value of the landowner's estate is increased by reason of the amendment or termination of a conservation easement, that increase must be paid over to the holder or to such nonprofit or governmental entity as the court may designate, to be used for the protection of conservation lands consistent, as nearly as possible, with the stated publicly beneficial conservation purposes of the easement.
- **3. Monitoring.** The holder of a conservation easement shall monitor the condition of the real property subject to the conservation easement at least every 3 years and shall prepare and retain a written monitoring report in its permanent records. The holder shall make available to the landowner, upon request, a copy of the monitoring report.
- **4. Failure to comply.** Failure to comply with the requirements of subsection 1, subsection 2, paragraph A or subsection 3 does not invalidate a conservation easement otherwise entitled to the protections of this subchapter.
- **Sec. 5. 33 MRSA §478,** as enacted by PL 1985, c. 395, §3, is amended to read:

§478. Judicial actions

- **1. Action or intervention.** An action affecting a conservation easement may be brought or intervened in by:
 - A. An owner of an interest in the real property burdened by the easement;
 - B. A holder of the easement; or
 - C. A person having a 3rd-party right of enforcement-; or

- D. The Attorney General; except that the Attorney General may initiate action seeking enforcement of a conservation easement only when the parties designated as having the right to do so under the terms of the conservation easement:
 - (1) Are no longer in legal existence;
 - (2) Are bankrupt or insolvent;
 - (3) Cannot be contacted after reasonable diligence to do so; or
 - (4) After 90 days' prior written notice by the Attorney General of the nature of the asserted failure, have failed to take reasonable actions to bring about compliance with the conservation easement.
- **2. Intervention only.** An action affecting a conservation easement may be intervened in by the State of a political subdivision of the State in which the real property burdened by the easement is located, in accordance with court rules for permissive intervention.
- 3. Power of court. This subchapter does not affect the power of a The court to may permit termination of a conservation easement or approve amendment to a conservation easement that materially detracts from the conservation values it serves, as provided in section 477-A, subsection 2, paragraph B, and may enforce a conservation easement by injunction or proceeding at law and in equity or to modify or terminate a conservation easement in accordance with principles of law and equity. A court may deny equitable enforcement of a conservation easement only when it finds that change of circumstances has rendered that easement no longer in the public interest or no longer serving the publicly beneficial conservation purposes identified in the conservation easement. If the court so finds, the court may allow damages as the only remedy in an action to enforce the easement.

No comparative economic test may be used to determine under this subsection if a conservation easement is in the public interest.

4. Confidentiality of records. Documents and records obtained by the Attorney General, which would otherwise not legally be subject to public disclosure, may be shared with other public agencies but must be held as legally confidential under Title 1, section 402, unless disclosed in the course of a public proceeding in court.

No comparative economic test may be used to determine under this subchapter if a conservation easement is in the public interest or serves a publicly beneficial conservation purpose.

- **Sec. 6. 33 MRSA §479, sub-§7,** as enacted by PL 1985, c. 395, §3, is amended to read:
- 7. No privity of estate or of contract. There is no privity of estate or of contract; of

- **Sec. 7. 33 MRSA §479, sub-§8,** as enacted by PL 1985, c. 395, §3, is amended to read:
- **8. Does not run to successors or assigns.** It does not run to the successor and assigns of the holder-:
- Sec. 8. 33 MRSA \$479, sub-\$9 is enacted to read:
- 9. Acquired for tax delinquency. A lien has been established for property tax delinquency under Title 36, section 552, or title to the real property subject to the conservation easement has been acquired by procedures for enforcement and foreclosure of delinquent taxes under Title 36, chapter 105, subchapter 9; or
- **Sec. 9. 33 MRSA §479, sub-§10** is enacted to read:
- 10. Merger. The title to the real property subject to the conservation easement has been acquired by the holder, unless the holder, with the consent of any 3rd party with rights of enforcement, replaces the conservation easement with legally binding restrictions under a conservation easement or declaration of trust at least as protective of the conservation values of the protected property as provided by the replaced easement.

Sec. 10. 33 MRSA §479-C is enacted to read: **§479-C.** Conservation easement registry

A holder of a conservation easement that is organized or doing business in the State shall annually report to the Executive Department, State Planning Office the book and page number at the registry of deeds for each conservation easement that it holds, the municipality and approximate number of acres protected under each easement and such other information as the State Planning Office determines necessary to fulfill the purposes of this subchapter. The filing must be made by a date and on forms established by the State Planning Office to avoid duplicative filings when possible and otherwise reduce administrative burdens. The annual filing must be accompanied by a \$30 fee. The State Planning Office shall maintain a permanent record of the registration and report to the Attorney General any failure of a holder disclosed by the filing or otherwise known to the State Planning Office. The fees established under this section must be held by the State Planning Office in a nonlapsing, special account to defray the costs of maintaining the registry and carrying out its duties under this section.

Sec. 11. Appropriations and allocations. The following appropriations and allocations are made.

EXECUTIVE DEPARTMENT

Land for Maine's Future Fund 0060

Initiative: Allocates funds to maintain the conservation easement registry.

OTHER SPECIAL REVENUE FUNDS	2007-08	2008-09
All Other	\$3,060	\$3,060
OTHER SPECIAL REVENUE FUNDS TOTAL	\$3,060	\$3,060

See title page for effective date.

CHAPTER 413 H.P. 863 - L.D. 1182

An Act To Enable the Creation of Tax Increment Financing Districts for Arts Districts

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

- **Sec. 1. 30-A MRSA §5221, sub-§2,** ¶**A,** as enacted by PL 2001, c. 669, §1, is amended to read:
 - A. To provide impetus for industrial or, commercial or arts district development, or both any combination;
- Sec. 2. 30-A MRSA §5222, sub-§1-A is enacted to read:
- 1-A. Arts district. "Arts district" means a specified area within the corporate limits of a municipality that has been designated by the municipality for the purpose of providing employment and cultural opportunities through the development of arts opportunities, including, but not limited to, museums, galleries, arts education, art studios, performing arts venues and associated businesses.
- **Sec. 3. 30-A MRSA §5223, sub-§3, ¶A,** as enacted by PL 2001, c. 669, §1, is amended to read:
 - A. At least 25%, by area, of the real property within a development district must meet at least one of the following criteria:
 - (1) Must be a blighted area;
 - (2) Must be in need of rehabilitation, redevelopment or conservation work; or
 - (3) Must be suitable for commercial <u>or arts</u> <u>district</u> uses.
- **Sec. 4. 30-A MRSA §5224, sub-§2, ¶C,** as enacted by PL 2001, c. 669, §1, is amended to read:
 - C. A description of commercial facilities, <u>arts</u> <u>districts</u>, improvements or projects to be financed in whole or in part by the development program;