MAINE STATE LEGISLATURE

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LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-FIFTH LEGISLATURE

FIRST REGULAR SESSION December 1, 2010 to June 29, 2011

THE GENERAL EFFECTIVE DATE FOR FIRST REGULAR SESSION NON-EMERGENCY LAWS IS SEPTEMBER 28, 2011

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

Augusta, Maine 2011

CHAPTER 130 S.P. 137 - L.D. 433

An Act To Exempt from Income Tax the Income of Nonresidents Working in Maine Pursuant to an Interlocal Agreement

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

Sec. 1. 36 MRSA §5142, sub-§9 is enacted to read:

9. Compensation for work under interlocal agreement. Compensation received as an employee of a political subdivision of an adjoining state performing service in this State pursuant to an interlocal agreement under Title 30-A, chapter 115 is not considered income derived from sources within this State as long as the performance of the service under the interlocal agreement does not displace an employee currently performing the service who is a resident of this State.

Sec. 2. Application. This Act applies to tax years beginning on or after January 1, 2011.

See title page for effective date.

CHAPTER 131 S.P. 337 - L.D. 1104

An Act To Direct the Judicial Branch To Take Requisite Measures To Collect Fines and Penalties

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

Sec. 1. 4 MRSA §20, as enacted by PL 1989, c. 875, Pt. E, §3, is amended to read:

§20. Provide for collection of overdue fines and fees from money collected

The Chief Justice of the Supreme Judicial Court shall plan and implement arrangements for the collection of overdue fines and fees due the state courts, the costs of which may be paid from money collected. These arrangements may include but are not limited to: Employing special project clerks, assistants and other staff; contracting with state agencies; contracting for special or private debt collection services; purchasing necessary equipment; and compensating state,

county and municipal law enforcement agencies for services provided.

See title page for effective date.

CHAPTER 132 S.P. 339 - L.D. 1130

An Act To Amend the Laws Regarding the Determination of Domicile Based on the Geographic Location of an Individual's Bank

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

Whereas, current income tax law may provide an incentive for part-time residents and nonresidents to remove capital from financial institutions in Maine; 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 §5102, sub-§5, as amended by PL 2005, c. 519, Pt. G, §1 and affected by §2, is further amended to read:

- 5. Resident individual. "Resident individual" means an individual:
 - A. Who is domiciled in Maine, unless:
 - (1) The individual does not maintain a permanent place of abode in this State, maintains a permanent place of abode elsewhere and spends in the aggregate not more than 30 days of the taxable year in this State; or
 - (2) Within any period of 548 consecutive days, the individual:
 - (a) Is present in a foreign country or countries for at least 450 days;
 - (b) Is not present in this State for more than 90 days;
 - (c) Does not maintain a permanent place of abode in this State at which a minor child of the individual or the individual's spouse is present for more than 90 days,