

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

- B. The application represents a potential significant impact on health care system costs;
- C. The application represents a new service or technology for which a health care system need has not been previously established; or
- D. There are several applications for the same or similar projects before the department.

PART E

Sec. E-1. Effective date. This Act takes effect February 15, 2012 except as otherwise indicated.

Effective February 15, 2012, unless otherwise indicated.

**CHAPTER 425
H.P. 52 - L.D. 59**

An Act To Provide Sales Tax Exemption or Refund on Parts and Supplies Purchased To Operate Windjammers

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

Sec. 1. 36 MRSA §2020 is enacted to read:

§2020. Refund of sales tax on purchases of parts and supplies for windjammers

1. Definition. For purposes of this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Parts and supplies" means any products used directly and primarily for the operation, repair or maintenance of a windjammer, including, but not limited to, sails, rope, wood, rigging, masts, paints, varnishes, undersealers, engines and pumps, and lubricants and fuel.

B. "Windjammer" means a United States Coast Guard-certified sailing vessel based in the State of traditional construction and designed to a historic standard that is used primarily for providing overnight passenger cruises along the Maine coast for a fee.

2. Refund authorized. The State Tax Assessor shall refund to a person that purchases parts and supplies for use in the operation, repair or maintenance of a windjammer the amount of sales tax paid with respect to those parts and supplies upon the person's presenting evidence that the purchase is eligible for a refund under this section. The refund claim must be submitted on a form prescribed by the assessor and must be accompanied by a copy or copies of that portion of the purchaser's most recent filing under the Code indicating that the purchaser is engaged in the

operation of a windjammer and such additional information as the assessor may require. An application for a refund under this subsection must be filed with the assessor within 36 months of the date of purchase.

3. Purchases made free of tax with certificate.

Sales tax need not be paid on the purchase of parts and supplies for use in the operation, repair or maintenance of a windjammer if the purchaser has obtained a certificate from the assessor stating that the purchaser is engaged in the operation of a windjammer and authorizing the purchaser to purchase parts and supplies for use in the operation, repair and maintenance of a windjammer without paying Maine sales tax. The seller shall obtain a copy of the certificate together with an affidavit as prescribed by the assessor, to be maintained in the seller's records, attesting to the qualification of purchases for exemption pursuant to this section.

4. Audit. The assessor may audit a claim for refund filed under subsection 2 or the use of a certificate issued under subsection 3. If the assessor determines that the amount of the claimed refund is incorrect or that the certificate has been used inappropriately, the assessor may issue an assessment within 3 years from the date of purchase or the date the claim was filed, whichever is later, or at any time if a fraudulent claim was filed. The claimant may seek reconsideration of the assessment pursuant to section 151.

5. Payment of claims. The assessor shall pay the approved amount to qualified applicants under this section within 30 days after receipt of a properly completed claim. Interest is not allowed on any payment made to a claimant pursuant to this section.

Sec. 2. Appropriations and allocations.

The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Revenue Services - Bureau of 0002

Initiative: Provides funding for required adaptations to computer systems and forms to implement sales tax refunds or sales tax exemption certificates for purchases of parts and supplies used for the operation, repair or maintenance of windjammers based in this State used to carry either cargo or passengers for a fee.

GENERAL FUND	2011-12	2012-13
All Other	\$0	\$7,000
GENERAL FUND TOTAL	\$0	\$7,000

Sec. 3. Effective date; application. This Act takes effect October 1, 2012 and applies to purchases of parts and supplies, as defined in the Maine Revised

Statutes, Title 36, section 2020, subsection 1, made on or after October 1, 2012.

Effective October 1, 2012.

**CHAPTER 426
H.P. 171 - L.D. 194**

**An Act To Make Permanent
the Direction of Fines Derived
from Tribal Law Enforcement
Activities to the
Passamaquoddy Tribe and
the Penobscot Nation**

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

Sec. 1. 4 MRSA §1059, sub-§3, as enacted by PL 2009, c. 417, §1, is repealed.

See title page for effective date.

**CHAPTER 427
S.P. 415 - L.D. 1338**

**An Act To Amend the Maine
Consumer Credit Code To
Conform with Federal Law**

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

PART A

Sec. A-1. 9-A MRSA §1-301, sub-§11, as amended by PL 1997, c. 122, §1, is further amended to read:

11. "Consumer credit sale":

A. A "consumer credit sale" is a sale of goods, services or an interest in land in which:

(i) (1) Credit is granted either pursuant to a credit card other than a lender credit card or by a seller who regularly engages as a seller in credit transactions of the same kind;

(ii) (2) The buyer is a person other than an organization;

(iii) (3) The goods, services or interest in land are purchased primarily for a personal, family or household purpose;

(iv) (4) Either the debt is payable in installments or a finance charge is made;

(v) (5) With respect to a sale of goods or services, not including manufactured housing or a motor vehicle, the amount financed does

not exceed ~~\$25,000~~ \$50,000, consistent with Title X of the federal Dodd-Frank Wall Street Reform and Consumer Protection Act, Public Law 111-203; and

(vi) (6) With respect to a sale of a motor vehicle as defined in Title 29-A, section 101, subsection 42, the amount financed does not exceed ~~\$35,000~~ \$50,000, consistent with Title X of the federal Dodd-Frank Wall Street Reform and Consumer Protection Act, Public Law 111-203.

The amounts set out in subparagraphs (5) and (6) are automatically adjusted to correspond with any inflation adjustment made to the exempt transaction amount referenced in the Federal Truth in Lending Act, Section 104, subsection (3) and any rules adopted pursuant to that Act.

Sec. A-2. 9-A MRSA §1-301, sub-§13, as repealed and replaced by PL 1987, c. 129, §20, is amended to read:

13. A "consumer lease" is a lease of goods:

A. ~~Which~~ That a lessor regularly engaged in the business of leasing makes to a person, other than an organization, who takes under the lease primarily for a personal, family or household purpose;

B. In which the amount payable under the lease does not exceed ~~\$25,000~~ \$50,000, consistent with Title X of the federal Dodd-Frank Wall Street Reform and Consumer Protection Act, Public Law 111-203. The exempt transaction amount in this paragraph is automatically adjusted to correspond with any inflation adjustment made to the exempt transaction amount referenced in the Federal Truth in Lending Act, Section 181, subsection (1) and any rules adopted pursuant to that Act;

C. ~~Which~~ That is for a term exceeding 4 months; and

D. ~~Which~~ That is not made pursuant to a lender credit card.

A person is regularly engaged in the business of leasing if ~~he~~ the person enters into consumer leases more than 25 times in the preceding calendar year. If a person did not meet this numerical test in the preceding calendar year, the numerical standard ~~shall~~ must be applied to the current calendar year.

Sec. A-3. 9-A MRSA §1-301, sub-§14, ¶A, as amended by PL 1997, c. 727, Pt. B, §2, is further amended to read:

A. Except as provided in paragraph B, a "consumer loan" is a loan made by a person regularly engaged in the business of making loans in which: