

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

the appellate division of the Department of Administrative and Financial Services, Bureau of Revenue Services prior to enactment of this Act and all positions within the Independent Appeals Office must have equivalent salary ranges as the positions in the appellate division prior to enactment of this Act. The Commissioner of Administrative and Financial Services shall take any steps necessary to ensure that the total costs associated with the Independent Appeals Office are no greater than the costs that would have been associated with the appellate division prior to enactment of this Act.

2. The funding associated with the current taxpayer advocate of the Department of Administrative and Financial Services, Bureau of Revenue Services must be used to fund the new taxpayer advocate hired by the Commissioner of Administrative and Financial Services and the new taxpayer advocate must have the same salary range as the current taxpayer advocate. The commissioner shall take any steps necessary to ensure that the costs associated with the new taxpayer advocate do not exceed the costs associated with the current taxpayer advocate prior to enactment of this Act.

3. No additional positions within the Department of the Attorney General or the Department of Administrative and Financial Services, Bureau of Revenue Services may be created as a result of this Act.

Sec. 12. Effective date. This Act takes effect July 1, 2012, except that the Commissioner of Administrative and Financial Services is authorized to hire the Chief Appeals Officer pursuant to the Maine Revised Statutes, Title 36, section 151-B and the taxpayer advocate pursuant to Title 36, section 151-C prior to July 1, 2012 as long as those appointments do not take effect until July 1, 2012.

Effective July 1, 2012, unless otherwise indicated.

**CHAPTER 440
S.P. 88 - L.D. 299**

**An Act Regarding the
Southern Maine Veterans
Memorial Cemetery**

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

Sec. 1. Fundraising. The Town of Springvale is authorized to seek and accept funds, gifts and other donations to be used solely to carry out the provisions of this Act.

Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

**DEFENSE, VETERANS AND EMERGENCY
MANAGEMENT, DEPARTMENT OF**

Veterans Services 0110

Initiative: Provides funding for 2 Groundskeeper II positions at the Southern Maine Veterans Memorial Cemetery. Reorganizes one seasonal Equipment Operator I position to full-time and establishes one Office Associate II position, both of which are unfunded.

GENERAL FUND	2011-12	2012-13
POSITIONS - LEGISLATIVE COUNT	0.000	3.500
Personal Services	\$0	\$150,000
GENERAL FUND TOTAL	\$0	\$150,000

See title page for effective date.

**CHAPTER 441
S.P. 198 - L.D. 617**

**An Act To Modify the Process
Regarding the Return of Unfit
Tobacco Products**

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

Sec. 1. 36 MRSA §4366-A, sub-§4-A, as amended by PL 2007, c. 438, §95, is further amended to read:

4-A. Redemption of stamps before July 1, 2012. ~~The Before July 1, 2012, the assessor shall redeem any unused, uncanceled stamps presented within one year of the date of purchase by a licensed distributor at a price equal to the amount paid for them. Credit for uncanceled stamps is allowed only on full, unopened rolls unless the distributor ceases business as a distributor and returns the license issued under section 4362-A. The assessor may also redeem, at face value, cigarette tax stamps affixed to packages of cigarettes that have become unsalable if application is made within 90 days of the return of the unsalable cigarettes to the manufacturer.~~

Sec. 2. 36 MRSA §4366-A, sub-§4-B is enacted to read:

4-B. Redemption of stamps beginning July 1, 2012. Beginning July 1, 2012, the assessor shall redeem any unused, uncanceled stamps presented within one year of the date of purchase by a licensed distributor at a price equal to the amount paid for them. Credit for uncanceled stamps is allowed only on full, unopened rolls unless the distributor ceases business as a distributor and returns the license issued under section 4362-A. The assessor may also redeem,