

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-SIXTH LEGISLATURE

FIRST REGULAR SESSION
December 5, 2012 to July 10, 2013

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
OCTOBER 9, 2013

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

Augusta, Maine
2013

or any other person permitted to represent the taxpayer under Title 36, section 151-A, subsection 2 and is representing a party in any hearing, action or proceeding before the Maine Board of Tax Appeals in accordance with Title 36, section 151-D.

Sec. 4. 36 MRSA §151, sub-§2, ¶E, as enacted by PL 2011, c. 694, §3, is amended to read:

E. A reconsidered decision rendered on any request other than a small claim request constitutes the assessor's final determination, subject to review ~~by~~ either by the board or directly by the Superior Court. A reconsidered decision rendered on a small claim request constitutes the assessor's final determination and final agency action and is subject to de novo review by the Superior Court. For purposes of this paragraph, "small claim request" means a petition for reconsideration when the amount of tax or refund request in controversy is less than ~~\$5,000~~ \$1,000.

Sec. 5. 36 MRSA §151-A, sub-§2, as enacted by PL 1989, c. 848, §4, is amended to read:

2. Representative of taxpayer. The taxpayer may bring to any interview or informal conference with the State Tax Assessor or to any proceeding pursuant to section 151-D any attorney, certified public accountant, enrolled agent, enrolled actuary or any other person permitted to represent the taxpayer. If the taxpayer does not bring anyone to the interview, conference or proceeding but clearly states at any time during the ~~informal interview, conference or proceeding~~ interview, conference or proceeding that the taxpayer wishes to consult with an attorney, certified public accountant, enrolled agent, enrolled actuary or any other person permitted to represent the taxpayer, the State Tax Assessor shall suspend the interview or conference or the board shall suspend the proceeding. The suspension must occur even if the taxpayer has answered one or more questions before that point in the interview, conference or proceeding. The conference must be rescheduled to be held within 10 working days.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

Effective April 22, 2013.

CHAPTER 46

H.P. 298 - L.D. 426

An Act To Provide for the Continuity of a Veterinary Practice Subsequent to the Death or Incapacitation of the Owner

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

Sec. 1. 13 MRSA §732, sub-§6 is enacted to read:

6. Legal guardian or personal representative of deceased or incapacitated veterinarian. For the purposes of this chapter, the legal guardian or personal representative of a veterinarian licensed under Title 32, chapter 71-A may contract with another veterinarian to continue the operations of the practice of the deceased or incapacitated veterinarian for a period of up to 24 months after the death or incapacitation of the veterinarian or until the practice is sold, whichever occurs first. For purposes of this subsection, "personal representative" has the same meaning as in Title 18-A, section 1-201, subsection 30.

See title page for effective date.

CHAPTER 47

H.P. 65 - L.D. 72

An Act To Open the St. Croix River to River Herring

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

Whereas, river herring were once abundant in the St. Croix watershed and play a vital ecological role in that watershed and the near-shore marine ecosystem; and

Whereas, the decline in the river herring population in the St. Croix watershed affects the ecological and economic health of that watershed and the near-shore marine ecosystem; and

Whereas, the prohibition on allowing river herring to pass upstream from the Grand Falls Dam on the St. Croix River is a significant impediment to the restoration of river herring to historic levels in the St. Croix watershed; and

Whereas, legislation allowing unimpeded passage of river herring upstream from the Grand Falls Dam on the St. Croix River needs to take effect prior to the river herring's spring spawning run; 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: