

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-SIXTH LEGISLATURE

FIRST SPECIAL SESSION

August 29, 2013

SECOND REGULAR SESSION

January 8, 2014 to May 2, 2014

THE EFFECTIVE DATE FOR

FIRST SPECIAL SESSION

EMERGENCY LAW IS

SEPTEMBER 6, 2013

THE GENERAL EFFECTIVE DATE FOR

SECOND REGULAR SESSION

NON-EMERGENCY LAWS IS

AUGUST 1, 2014

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

**Augusta, Maine
2014**

Maintenance, Construction and Acquisition Account of the Military Bureau established under section 154.

Sec. 5. 37-B MRSA §353, as enacted by PL 2003, c. 488, §4 and affected by §5, is amended to read:

§353. Tuition grant for member

A member who meets the prerequisites of section 354 is entitled to a tuition benefit that may not exceed tuition costs incurred at any state postsecondary education institution. A member who attends classes in Maine at a regionally accredited private Maine college or university is entitled to a tuition benefit that may not exceed the tuition costs incurred at that private college or university or a tuition benefit not to exceed tuition assessed for a similar degree program at any state postsecondary education institution, whichever is less. Notwithstanding any other provision of law, the Maine National Guard shall use federal funds; state general funds not to exceed \$5,000 in any fiscal year; or state funds from the Armory Rental Fund as established in section 152, the Capital Repair, Maintenance, Construction and Acquisition Account as established in section 154 or the reimbursement fund as established in section 155 or from revenue generated by the Maine Military Authority to pay tuition benefits.

Sec. 6. 37-B MRSA §399, sub-§1, as enacted by PL 2013, c. 251, §4, is amended to read:

1. Capital repairs; tuition assistance. An account established within the Military Bureau to be used for capital repairs ~~and~~, maintenance, construction and acquisition of state military facilities and Maine National Guard tuition assistance;

See title page for effective date.

CHAPTER 470

H.P. 1213 - L.D. 1690

**An Act Concerning
Confidential Records Received
by the Commission on
Governmental Ethics and
Election Practices**

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

Sec. 1. 21-A MRSA §1003, sub-§3-A, as enacted by PL 2007, c. 571, §6, is amended to read:

3-A. Confidential records. Investigative working papers of the commission are confidential ~~and may not be disclosed to any person except the members and staff of the commission, except that the commission~~ may disclose them to the subject of the audit or investigation, other entities as necessary for the conduct of an audit or investigation and law enforcement and

other agencies for purposes of reporting, investigating or prosecuting a criminal or civil violation. For purposes of this subsection, "investigative working papers" means documents, records and other printed or electronic information in the following limited categories that are acquired, prepared or maintained by the commission during the conduct of an audit, investigation or ~~audit~~ other enforcement matter:

A. Financial information not normally available to the public;

B. ~~Information belonging to a party committee, political action committee, ballot question committee, candidate or candidate's authorized committee that, if disclosed, would reveal sensitive political or campaign information~~ belonging to a party committee, political action committee, ballot question committee, candidate or candidate's political committee, or other person who is the subject of an audit, investigation or other enforcement matter, even if the information is in the possession of a vendor or 3rd party;

C. Information or records subject to a privilege against discovery or use as evidence; and

D. Intra-agency or interagency communications related to an audit or investigation, including any record of an interview, meeting or examination.

The commission may disclose investigative working papers or discuss them at a public meeting, except for the information or records subject to a privilege against discovery or use as evidence, ~~in a final audit or investigation report or determination~~ if the information or record is materially relevant to a finding of fact ~~or~~, violation or other decision by the commission concerning an audit, investigation or other enforcement matter.

See title page for effective date.

CHAPTER 471

H.P. 1220 - L.D. 1696

**An Act To Clarify That
Veterans Who Served in Iraq
and Afghanistan Qualify for
the Veterans' Property Tax
Exemption**

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

Sec. 1. 36 MRSA §653, sub-§1, ¶C, as amended by PL 2007, c. 240, Pt. PPPP, §1, is further amended to read:

C. The estates up to the just value of \$6,000, having a taxable situs in the place of residence, of

veterans who served in the Armed Forces of the United States:

(1) During any federally recognized war period, including the Korean Campaign, the Vietnam War, the Persian Gulf War ~~and~~, the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn, or who were awarded the Armed Forces Expeditionary Medal, when they have reached the age of 62 years or when they are receiving any form of pension or compensation from the United States Government for total disability, service-connected or nonservice-connected, as a veteran. A veteran of the Vietnam War must have served on active duty for a period of more than 180 days, any part of which occurred after February 27, 1961 and before May 8, 1975 unless the veteran died in service or was discharged for a service-connected disability after that date. "Persian Gulf War" means service on active duty on or after August 2, 1990 and before or on the date that the United States Government recognizes as the end of that war period; or

(2) Who are disabled by injury or disease incurred or aggravated during active military service in the line of duty and are receiving any form of pension or compensation from the United States Government for total, service-connected disability.

The exemptions provided in this paragraph apply to the property of that veteran, including property held in joint tenancy with that veteran's spouse or held in a revocable living trust for the benefit of that veteran.

Sec. 2. 36 MRSA §653, sub-§1, ¶D-1, as amended by PL 2007, c. 437, §7 and affected by §22, is further amended to read:

D-1. The estates up to the just value of \$50,000, having a taxable situs in the place of residence, for specially adapted housing units, of veterans who served in the Armed Forces of the United States during any federally recognized war period, including the Korean Campaign, the Vietnam War, the Persian Gulf War ~~and~~, the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn, or who were awarded the Armed Forces Expeditionary Medal, and who are paraplegic veterans within the meaning of 38 United States Code, Chapter 21, Section 2101, and who received a grant from the United States Government for any such housing, or of the unmarried widows or widowers of those veterans. A veteran

of the Vietnam War must have served on active duty for a period of more than 180 days, any part of which occurred after February 27, 1961 and before May 8, 1975, unless the veteran died in service or was discharged for a service-connected disability after that date. "Persian Gulf War" means service on active duty on or after August 2, 1990 and before or on the date that the United States Government recognizes as the end of that war period. The exemption provided in this paragraph applies to the property of the veteran including property held in joint tenancy with a spouse or held in a revocable living trust for the benefit of that veteran.

See title page for effective date.

CHAPTER 472

S.P. 671 - L.D. 1705

An Act To Conform the Maine Tax Laws to the United States Internal Revenue Code

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

Whereas, state tax law needs to be updated to conform to federal law before the 90-day period expires to avoid delay in the processing of 2013 income tax returns; and

Whereas, legislative action is immediately necessary to ensure continued and efficient administration of the state income tax and certain other state taxes; 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 §111, sub-§1-A, as amended by PL 2013, c. 368, Pt. TT, §1 and affected by §20, is further amended to read:

1-A. Code. "Code" means the United States Internal Revenue Code of 1986 and amendments to that Code as of ~~January 2~~ December 31, 2013.

Sec. 2. Application. This Act applies to tax years beginning on or after January 1, 2013 and to any prior tax years as specifically provided by the United States Internal Revenue Code of 1986 and amendments to that Code as of December 31, 2013.