# 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

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 nonserviceconnected, 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 unremarried 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.

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

Effective March 6, 2014.

#### CHAPTER 473 S.P. 634 - L.D. 1643

An Act To Enable the Bureau of Labor Standards To Access Federal Reimbursement by Amending State Law To Conform to Federal Law

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

**Sec. 1. 26 MRSA §43,** as amended by PL 1971, c. 620, §13, is further amended to read:

### §43. Facts and statistics; seal; testimony; sources confidential

The director may furnish a written or printed list of interrogatories for the purpose of gathering such facts and statistics as are contemplated, to any person, or the proper officer of any corporation operating within the State, and may require full and complete answers thereto under oath. The director shall have a seal, and may take and preserve testimony, issue subpoenas, administer oaths and examine witnesses under oath in all matters relating to the duties required of said the bureau. Such testimony shall must be taken in some suitable place in the vicinity to which the testimony is applicable. Witnesses summoned and testifying before the director shall must be paid, from any funds at the disposal of the bureau, the same fees as witnesses before the Superior Court. In the report of said bureau no use shall be made of the, except safety and health reports, names of individuals, firms or corporations supplying the information called for by this section may not be used unless by written permission, such information being confidential and not for the purpose of disclosing personal affairs.

**Sec. 2. 26 MRSA §44,** as amended by PL 1975, c. 519, §4, is further amended to read:

#### §44. Right of access

The director as state factory inspector, and any authorized agent of the bureau, may enter any workplace as defined in section 1, provided by the State, or by a state agency, county, municipal corporation, school district or other public corporation or political subdivision when the same are open or in operation, for the purpose of gathering facts and statistics such as are contemplated by under sections 42 to 44, and may examine into the methods of protection protecting employees from danger to employees and the sanitary

conditions in and around such the buildings and places, and may make a record of such inspection. Upon petition of the director, a Superior Court in the county in which any refusal to permit entry or fact gathering or inspection was alleged to have occurred may order appropriate injunctive relief against any person in charge of said the workplace who refuses entry to the director or authorized agent of the bureau.

Each employer subject to this section shall make, keep and preserve, and make available to the director or his the director's authorized agent, upon request, such records regarding his the employer's activities relating to occupational safety and health as the director may prescribe by regulation rule as necessary or appropriate for the enforcement of section 45 or any standard, rule or order promulgated adopted pursuant to section 565 or for developing information regarding the causes and prevention of occupational accidents, diseases and illnesses. Any information obtained by the director shall must be obtained with a minimum burden upon employers, especially those employing a small work force.

The director <u>bureau</u> shall also issue <u>regulations</u> rules requiring that employers through posting of notices or other appropriate means, keep their employees informed of their protections and obligations under this chapter and chapter 6, including the provisions of applicable standards.

**Sec. 3. 26 MRSA §45,** as amended by PL 1979, c. 95, §1, is further amended to read:

#### §45. Notice of improper conditions

If, upon inspection, the director or any authorized agent of the bureau finds that an employer has violated a requirement of section 561-A or any rule or order promulgated adopted pursuant to section 565, he the director or the authorized agent of the bureau shall immediately issue a citation to the employer. Each citation shall must be in writing and shall describe with particularity the nature of the violation, including a reference to the provision of this Title or the standard, rules, regulations or order alleged to have been violated. In addition, the citation shall must fix a specific time for the abatement of the violation.

Each citation issued under this section, or a copy or copies thereof, shall must be prominently posted at or near each place where a violation referred to in the citation occurred or existed. In addition, employees must have access to their toxic exposure records or records of employee observation of exposure monitoring and measuring.

**Sec. 4. 26 MRSA §561,** as enacted by PL 1969, c. 454, is repealed.

Sec. 5. 26 MRSA §561-A is enacted to read: