

# MAINE STATE LEGISLATURE

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**LAWS**  
**OF THE**  
**STATE OF MAINE**

**AS PASSED BY THE**

**ONE HUNDRED AND TWENTY-SEVENTH LEGISLATURE**

**FIRST REGULAR SESSION**  
**December 3, 2014 to July 16, 2015**

**THE GENERAL EFFECTIVE DATE FOR**  
**FIRST REGULAR SESSION**  
**NON-EMERGENCY LAWS IS**  
**OCTOBER 15, 2015**

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

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**Augusta, Maine**  
**2015**

dealer an acknowledgment that the person was provided a basic firearm safety brochure in accordance with section 2012, subsection 2, paragraph A. The purchaser shall retain the acknowledgment. The Department of Public Safety shall post on the department's publicly accessible website a basic firearm safety brochure, an acknowledgment form and a list of safety programs certified by a national nonprofit membership organization that provides a volunteer safety program, including the training of people in the safe handling and use of handguns.

**Sec. 4. 25 MRSA §2003-A** is enacted to read:  
**§2003-A. Duty to inform law enforcement**

When an individual who is carrying a concealed handgun pursuant to the authority of this chapter and who does not have a valid permit to carry a concealed handgun that has been issued as provided in this chapter first comes into contact with any law enforcement officer of this State or its political subdivisions or a federal law enforcement officer during the course of any arrest, detainment or routine traffic stop, that individual shall immediately inform that law enforcement officer of the fact that the individual is carrying a concealed handgun.

**Sec. 5. 25 MRSA §2004, sub-§5** is enacted to read:

**5. Failure to inform law enforcement.** A person who fails to comply with section 2003-A commits a civil violation for which a fine of not more than \$100 may be adjudged.

**Sec. 6. 25 MRSA §2012, sub-§1, ¶A,** as enacted by PL 1991, c. 127, is amended to read:

A. "Basic firearm safety brochure" means a brochure, produced by a national, nonprofit membership organization that provides a comprehensive voluntary safety program including the training of people in the safe handling and use of firearms or by any other organization, that contains the following information relating to firearms:

- (1) Rules for safe handling, storage and use of firearms;
- (2) Nomenclature and descriptions of various types of firearms; ~~and~~
- (3) Responsibilities of firearm ownership; and
- (4) The following information developed by the Department of Public Safety:
  - (a) A list of locations where handguns are prohibited; and
  - (b) Information concerning the use of handguns for self-defense.

**Sec. 7. Appropriations and allocations.** The following appropriations and allocations are made.

**PUBLIC SAFETY, DEPARTMENT OF  
 Licensing and Enforcement - Public Safety 0712**

Initiative: Eliminates 2 Office Associate II positions, one State Police Detective position and related costs as a result of allowing certain people to carry a concealed handgun without a permit.

OTHER SPECIAL REVENUE FUNDS	2015-16	2016-17
POSITIONS - LEGISLATIVE COUNT	(3,000)	(3,000)
Personal Services	(\$189,000)	(\$259,560)
All Other	(\$13,451)	(\$17,935)
OTHER SPECIAL REVENUE FUNDS TOTAL	(\$202,451)	(\$277,495)

See title page for effective date.

**CHAPTER 328  
 S.P. 554 - L.D. 1452**

**An Act To Make Technical  
 Changes to Recently Enacted  
 Legislation**

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

**Sec. 1. 20-A MRSA §12545,** as enacted by PL 2011, c. 665, §5, is amended to read:

**§12545. Report**

By February 1, 2021, each accredited Maine community college, college and university, as defined in section 12541, subsection 1, shall report to the department on efforts to promote ~~and enroll individuals in~~ the program and to train admissions and financial aid staff about the program. By March 1, 2021, the department shall report findings and recommendations regarding the program to the joint standing committee of the Legislature having jurisdiction over education and cultural affairs and the joint standing committee of the Legislature having jurisdiction over taxation matters. By March 1, 2021, the Department of Administrative and Financial Services, Bureau of Revenue Services, Office of Tax Policy shall report on implementation of the educational opportunity tax credit, including statistics on credits claimed, to the joint standing committee of the Legislature having jurisdiction over education and cultural affairs and the joint standing committee of the Legislature having jurisdiction over education and cultural affairs and the joint standing committee of the Legislature having jurisdiction over education and cultural affairs and the joint standing committee of the Legislature having jurisdiction over education and cultural affairs.

tion over taxation matters. The Office of Tax Policy, in conjunction with the State Economist and the Department of Labor, shall include in its report an analysis of the costs of the credits claimed and the impact of the program on the State's labor force. After receipt and review of the information required under this section, the joint standing committee of the Legislature having jurisdiction over education and cultural affairs or the joint standing committee of the Legislature having jurisdiction over taxation matters may report out to the Legislature a bill regarding the program.

**Sec. 2. 36 MRSA §199-C, sub-§3**, as enacted by PL 2011, c. 665, §6, is amended to read:

**3. Specific tax expenditure review.** By June 1, 2021, the committee shall review the income tax credit under section 5217-D to determine whether the credit should be retained, repealed or modified. The committee shall consider information provided by the Office of Tax Policy within the bureau and the Department of Education pursuant to Title 20-A, section 12545.

**Sec. 3. 36 MRSA §5122, sub-§2, ¶M-1**, as amended by PL 2015, c. 267, Pt. DD, §9, is further amended to read:

M-1. For tax years beginning on or after January 1, 2014 but before January 1, 2016, for each individual who is a primary recipient of retirement plan benefits under an employee retirement plan or an individual retirement account, an amount that is the lesser of the aggregate of retirement plan benefits under employee retirement plans or individual retirement accounts included in the individual's federal adjusted gross income and the pension deduction amount reduced by the total amount of the individual's social security benefits and railroad retirement benefits paid by the United States, but not less than \$0.

For purposes of this paragraph, the following terms have the following meanings.

(1) "Employee retirement plan" means a state or federal retirement plan or any other retirement benefit plan established and maintained by an employer for the benefit of its employees under the Code, Section 401(a), Section 403 or Section 457(b), except that distributions made pursuant to a Section 457(b) plan are not eligible for the deduction provided by this paragraph if they are made prior to age 55 and are not part of a series of substantially equal periodic payments made for the life of the primary recipient or the joint lives of the primary recipient and that recipient's designated beneficiary. "Employee retirement plan" does not include a military retirement plan or survivor benefits under such a plan.

(2) "Individual retirement account" means an individual retirement account under Section

408 of the Code, a Roth IRA under Section 408A of the Code, a simplified employee pension under Section 408(k) of the Code or a simple retirement account for employees under Section 408(p) of the Code.

(3) "Military retirement plan" means retirement plan benefits received as a result of service in the active or reserve components of the Army, Navy, Air Force, Marines or Coast Guard.

(4) "Pension deduction amount" means \$10,000 for tax years beginning on or after January 1, 2014.

(5) "Primary recipient" means the individual upon whose earnings or contributions the retirement plan benefits are based or the surviving spouse of that individual.

(6) "Retirement plan benefits" means employee retirement plan benefits, except pick-up contributions for which a subtraction is allowed under paragraph E, reported as pension or annuity income for federal income tax purposes and individual retirement account benefits reported as individual retirement account distributions for federal income tax purposes. "Retirement plan benefits" does not include distributions that are subject to the tax imposed by the Code, Section 72(t);

**Sec. 4. 36 MRSA §5213-A, sub-§1, ¶A**, as enacted by PL 2015, c. 267, Pt. DD, §19, is amended to read:

A. "Base credit" means:

(1) For an individual income tax return claiming one personal exemption, \$100 for tax years beginning in 2016 and \$125 for tax years beginning on or after January 1, 2017;

(2) For an individual income tax return claiming 2 personal exemptions, \$140 for tax years beginning in 2016 and \$175 for tax years beginning on or after January 1, 2017;

(3) For an individual income tax return claiming 3 personal exemptions, \$160 for tax years beginning in 2016 and \$200 for tax years beginning on or after January 1, 2017; and

(4) For an individual income tax return claiming 4 or more personal exemptions, \$180 for tax years beginning in 2016 and \$225 for tax years beginning on or after January 1, 2017.

For the purposes of this paragraph, personal exemption does not include a personal exemption for an individual who is incarcerated.

**Sec. 5. 36 MRSA §5217-D, sub-§1, ¶B-1**, as amended by PL 2015, c. 267, Pt. QQQ, §2, is further amended to read:

B-1. "Financial aid package" means financial aid obtained by a student after December 31, 2007 for attendance at an accredited Maine community college, college or university after December 31, 2007. For purposes of a qualified individual claiming a credit under this section for tax years beginning on or after January 1, 2013, the financial aid package may include financial aid obtained for up to 30 credit hours of course work at an accredited non-Maine community college, college or university earned prior to transfer to an accredited Maine community college, college or university, if the 30 credit hours were earned after December 31, 2007 and the transfer occurred after December 31, 2012. For purposes of a qualified individual claiming a credit under this section for tax years beginning on or after January 1, 2016, who is eligible for a credit under paragraph G, subparagraph (1), division (b), the financial aid package may include financial aid obtained by a student for attendance at an accredited non-Maine community college, college or university after December 31, 2007. For purposes of a qualified individual claiming a credit under this section for tax years beginning on or after January 1, 2016, who is eligible for a credit under paragraph G, subparagraph (1), division (c), the financial aid package may include financial aid obtained by a student for attendance at an accredited Maine college or university after December 31, 2007. For purposes of an employer claiming a credit under this section for tax years beginning on or after January 1, 2013, the financial aid package may include financial aid obtained by a qualified employee after December 31, 2007 for attendance at an accredited non-Maine community college, college or university after December 31, 2007. The financial aid package may include private loans or less than the full amount of loans under federal programs, depending on the practices of the accredited Maine or non-Maine community college, college or university. Loans are includable in the financial aid package only if entered into prior to July 1, 2023.

**Sec. 6. 36 MRSA §5217-D, sub-§1, ¶G**, as amended by PL 2015, c. 267, Pt. QQQ, §3, is further amended to read:

G. "Qualified individual" means an individual, including the spouse filing a joint return with the individual under section 5221, who is eligible for the credit provided in this section. An individual is eligible for the credit if the individual:

- (1) Attended and obtained;

- (a) An associate or bachelor's degree from an accredited Maine community college, college or university after December 31, 2007 but before January 1, 2016. The individual need not obtain the degree from the institution in which that individual originally enrolled as long as all course work toward the degree is performed at an accredited Maine community college, college or university, except that an individual who transfers to an accredited Maine community college, college or university after December 31, 2012 but before January 1, 2016 from outside the State and earned no more than 30 credit hours of course work toward the degree at an accredited non-Maine community college, college or university after December 31, 2007 and prior to the transfer is eligible for the credit if all other eligibility criteria are met. Program eligibility for such an individual must be determined as if the commencement of course work at the relevant accredited Maine community college, college or university was the commencement of course work for the degree program as a whole;

- (b) An associate or bachelor's degree from an accredited Maine or non-Maine community college, college or university after December 31, ~~2007~~ 2015; or

- (c) A graduate degree from an accredited Maine college or university after December 31, ~~2007~~ 2015;

- (4) During the taxable year, was a resident individual; and

- (5) Worked during the taxable year:

- (a) For tax years beginning prior to January 1, 2015, at least part time for an employer located in this State or, for tax years beginning on or after January 1, 2013, was, during the taxable year, deployed for military service in the United States Armed Forces, including the National Guard and the Reserves of the United States Armed Forces; or

- (b) For tax years beginning on or after January 1, 2015, at least part time in this State for an employer or as a self-employed individual or was, during the taxable year, deployed for military service in the United States Armed Forces, including the National Guard and the Reserves of the United States Armed Forces.

As used in this subparagraph, "deployed for military service" has the same meaning as in Title 26, section 814, subsection 1, paragraph A.

**Sec. 7. 36 MRSA §5217-D, sub-§3,** as amended by PL 2013, c. 525, §15, is further amended to read:

**3. Calculation of the credit; qualified individuals.** Subject to subsection 2 and except as provided in this subsection, the credit with respect to a qualified individual is equal to the amount determined under paragraph A or paragraph B, whichever is less, multiplied by the proration factor:

- A. The benchmark loan payment multiplied by the number of months during the taxable year in which the taxpayer made loan payments; or
- B. The monthly loan payment amount multiplied by the number of months during the taxable year in which the taxpayer made loan payments.

The credit under this subsection for ~~an individual a~~ qualified individual under subsection 1, paragraph G, subparagraph (1), division (a) who transferred to an accredited Maine community college, college or university from an accredited non-Maine community college, college or university after December 31, 2012 but before January 1, 2016 and who earned no more than 30 credit hours of course work toward the degree at an accredited non-Maine community college, college or university is equal to 50% of the amount otherwise determined under this section in the case of an associate degree and equal to 75% of the amount otherwise determined under this section in the case of a bachelor's degree.

Notwithstanding subsection 2, paragraph C, the credit under this subsection is refundable to the extent the credit is based on loans included in the financial aid package acquired to obtain a bachelor's degree or associate degree in science, technology, engineering or mathematics. For tax years beginning on or after January 1, 2016, the credit under this subsection is refundable to the extent the credit is based on loans included in the financial aid package acquired to obtain an associate degree.

For purposes of this subsection, the proration factor is the amount derived by dividing the total number of academic credit hours earned for a bachelor's or associate degree after December 31, 2007 by the total number of academic credit hours earned for the bachelor's or associate degree.

**Sec. 8. 36 MRSA §5219-S, sub-§4,** as amended by PL 2015, c. 267, Pt. DD, §31, is further amended to read:

**4. Limitation.** The credit allowed by this section may not reduce the Maine income tax to less than zero, except that for tax years beginning on or after

January 1, 2016, the credit allowed under subsections 1 and 3 is refundable.

**Sec. 9. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

**Homestead Property Tax Exemption Reimbursement 0886**

Initiative: Deappropriates funds no longer needed for the Homestead Property Tax Exemption Reimbursement program as a result of changes made in the 2016-2017 biennial budget.

GENERAL FUND	2015-16	2016-17
All Other	\$0	(\$27,975,000)
GENERAL FUND TOTAL	\$0	(\$27,975,000)

**Revenue Services, Bureau of 0002**

Initiative: Provides funding for one Tax Examiner position effective January 1, 2017 and related All Other costs to review and process additional claims for the educational opportunity tax credit.

GENERAL FUND	2015-16	2016-17
POSITIONS - LEGISLATIVE COUNT	0.000	1.000
Personal Services	\$0	\$36,005
All Other	\$0	\$3,895
GENERAL FUND TOTAL	\$0	\$39,900

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

DEPARTMENT TOTALS	2015-16	2016-17
GENERAL FUND	\$0	(\$27,935,100)
DEPARTMENT TOTAL - ALL FUNDS	\$0	(\$27,935,100)

**ECONOMIC AND COMMUNITY DEVELOPMENT, DEPARTMENT OF**

**Office of Tourism 0577**

Initiative: Deallocates funds no longer needed as a result of changes made in the 2016-2017 biennial budget.

OTHER SPECIAL REVENUE FUNDS	2015-16	2016-17

All Other	\$0	(\$1,710,535)
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OTHER SPECIAL REVENUE FUNDS TOTAL	\$0	(\$1,710,535)
ECONOMIC AND COMMUNITY DEVELOPMENT, DEPARTMENT OF		
DEPARTMENT TOTALS	2015-16	2016-17
OTHER SPECIAL REVENUE FUNDS	\$0	(\$1,710,535)
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DEPARTMENT TOTAL - ALL FUNDS	\$0	(\$1,710,535)
SECTION TOTALS	2015-16	2016-17
GENERAL FUND	\$0	(\$27,935,100)
OTHER SPECIAL REVENUE FUNDS	\$0	(\$1,710,535)
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SECTION TOTAL - ALL FUNDS	\$0	(\$29,645,635)

See title page for effective date.

**CHAPTER 329  
H.P. 936 - L.D. 1381**

**An Act To Correct Errors and Inconsistencies in the Laws of Maine**

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

**Whereas,** acts of this and previous Legislatures have resulted in certain technical errors and inconsistencies in the laws of Maine; and

**Whereas,** these errors and inconsistencies create uncertainties and confusion in interpreting legislative intent; and

**Whereas,** it is vitally necessary that these uncertainties and this confusion be resolved in order to prevent any injustice or hardship to the citizens of Maine; 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:**

**PART A**

**Sec. A-1. 12 MRSA §6728, sub-§3,** as repealed and replaced by PL 2007, c. 557, §9 and repealed by c. 607, Pt. A, §10, is repealed.

**Sec. A-2. 12 MRSA §6728, sub-§3-A,** as enacted by PL 2007, c. 607, Pt. A, §11, is amended to read:

**3-A. Violation.** A Notwithstanding section 6174, a person who violates this section commits a civil violation. The following penalties apply:

A. For the first offense, a mandatory fine of \$500 is imposed and all scallops on board may be seized; and

B. For the 2nd offense, a mandatory fine of \$750 is imposed and all scallops on board may be seized; and

C. For the 3rd and subsequent offenses, a mandatory fine of \$750 is imposed and all scallops on board may be seized and the scallop dragging license may be suspended for one year. ~~This~~ The penalty is imposed pursuant to this paragraph in addition to the penalty imposed under section 6728-B.

**Sec. A-3. 20-A MRSA §2902, sub-§1,** as enacted by PL 1981, c. 693, §§5 and 8, is amended to read:

**1. Immunization.** Comply with the immunization provisions under ~~section 6354~~ chapter 223, subchapter 2;

**Sec. A-4. 20-A MRSA §5161, sub-§§1, 3, 5, 7 and 8,** as enacted by PL 2007, c. 451, §6, are repealed.

**Sec. A-5. 22 MRSA §1714-E, sub-§§1 and 7,** as reallocated by RR 2011, c. 2, §25, are amended to read:

**1. Suspension of payments.** The department shall suspend payment in whole or in part to a Maine-Care provider when a suspension is necessary to comply with Section 6402(h)(2) of the federal Patient Protection and Affordable Care Act ~~of 2010~~, Public Law 111-148 and 42 Code of Federal Regulations, Part 455.

**7. Repeal.** This section is repealed if Section 6402(h)(2) of the federal Patient Protection and Affordable Care Act ~~of 2010~~, Public Law 111-148 and