

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.

Augusta, Maine
2015

4. Unauthorized dissemination of certain private images is a Class D crime.

Sec. 2. 19-A MRSA §4005, sub-§1, as amended by PL 2011, c. 201, §1, is further amended to read:

1. Filing. An adult who has been abused by a family or household member or a dating partner may seek relief by filing a complaint alleging that abuse.

When a minor child in the care or custody of a family or household member or a dating partner has been abused by a family or household member or a dating partner, a person responsible for the child, as defined in Title 22, section 4002, subsection 9, or a representative of the department may seek relief by filing a petition alleging that abuse.

An adult who has been a victim of conduct defined as stalking in Title 17-A, section 210-A or described as sexual assault in Title 17-A, chapter 11 or described as unauthorized dissemination of certain private images in Title 17-A, section 511-A, whether or not the conduct was perpetrated by a family or household member or dating partner, may seek relief by filing a complaint alleging that conduct without regard to whether criminal prosecution has occurred. When a minor has been a victim of such conduct, the minor's parent, other person responsible for the child or a representative of the department may seek relief by filing a petition alleging that conduct.

When an adult who is 60 years of age or older or a dependent adult, as defined in Title 22, section 3472, subsection 6, or an incapacitated adult, as defined in Title 22, section 3472, subsection 10, has been the victim of abuse as defined in section 4002, subsection 1 or Title 22, section 3472, subsection 1 by an extended family member or an unpaid care provider, the adult victim, the adult victim's legal guardian or a representative of the department may seek relief by filing a complaint alleging the abusive conduct. For the purposes of this subsection, "extended family member" includes, but is not limited to: a person who is related to the victim by blood, marriage or adoption, whether or not the person resides or has ever resided with the victim. "Unpaid care provider" includes, but is not limited to, a caretaker who voluntarily provides full, intermittent or occasional personal care to the adult victim in the victim's home similar to the way a family member would provide personal care.

Sec. 3. Appropriations and allocations. The following appropriations and allocations are made.

INDIGENT LEGAL SERVICES, MAINE COMMISSION ON

Maine Commission on Indigent Legal Services Z112

Initiative: Provides funds for an anticipated increase in indigent legal services.

| GENERAL FUND | 2015-16 | 2016-17 |
|---------------------------|----------------|----------------|
| All Other | \$7,900 | \$7,900 |
| GENERAL FUND TOTAL | \$7,900 | \$7,900 |

See title page for effective date.

CHAPTER 340

H.P. 536 - L.D. 787

An Act To Provide Tax Credits for Adult Day Care and Respite and Hospice Care

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

Sec. 1. 36 MRSA §5125, sub-§3, ¶D, as amended by PL 2011, c. 380, Pt. N, §8 and affected by §§19 and 20, is further amended to read:

D. Reduced by any amount attributable to interest or expenses incurred in the production of income exempt from tax under this Part; ~~and~~

Sec. 2. 36 MRSA §5125, sub-§3, ¶E, as amended by PL 2011, c. 380, Pt. N, §9 and affected by §§19 and 20, is further amended to read:

E. Reduced by the amount attributable to any contribution that qualified for and was actually utilized as a credit under section 5216-C; ~~and~~

Sec. 3. 36 MRSA §5125, sub-§3, ¶G is enacted to read:

G. Reduced by the amount of federal itemized deductions included in the base for calculating the credit under section 5218-A.

Sec. 4. 36 MRSA §5218-A is enacted to read:

§5218-A. Income tax credit for adult dependent care expenses

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Adult day care" has the same meaning as in Title 22, section 6202, subsection 1.

B. "Adult dependent care expenses" means expenses paid during the taxable year for adult day care, hospice services and respite care for a qualifying individual to the extent not used to calculate the credit under the Code, Section 21.

C. "Applicable percentage" has the same meaning as in the Code, Section 21(a)(2).

D. "Hospice services" has the same meaning as in Title 22, section 8621, subsection 11.

E. "Qualifying individual" has the same meaning as in the Code, Section 21(b)(1)(B) and Section 21(b)(1)(C), except that "qualifying individual" does not include an individual who has not attained 21 years of age as of the last day of the taxpayer's tax year.

F. "Respite care" has the same meaning as in Title 34-B, section 6201, subsection 2-A.

2. Credit for resident taxpayer. A resident individual is allowed a credit against the tax otherwise due under this Part in the amount of 25% of the applicable percentage of adult dependent care expenses paid during the taxable year.

3. Credit for nonresident taxpayer. A nonresident individual is allowed a credit against the tax otherwise due under this Part in the amount of 25% of the applicable percentage of adult dependent care expenses paid during the taxable year, multiplied by the ratio of the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the individual's entire federal adjusted gross income, as modified by section 5122.

4. Credit for part-year resident taxpayer. An individual who files a return as a part-year resident in accordance with section 5224-A is allowed a credit against the tax otherwise due under this Part in the amount of 25% of the applicable percentage of adult dependent care expenses paid during the taxable year, multiplied by a ratio, the numerator of which is the individual's Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph A for that portion of the taxable year during which the individual was a resident plus the individual's Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph B for that portion of the taxable year during which the individual was a nonresident and the denominator of which is the individual's entire federal adjusted gross income, as modified by section 5122.

5. Maximum expenses. Adult dependent care expenses allowed under this section may not exceed \$3,000 for one qualifying individual or \$6,000 for 2 or more qualifying individuals.

6. Refund. The credit allowed by this section may result in a refund of up to \$500. In the case of a nonresident individual, the refundable portion of the credit may not exceed \$500 multiplied by the ratio of the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the individual's entire federal adjusted gross income, as modified by section 5122. In the case of an individual who files a return as a part-year resident in accordance with section 5224-A, the refundable portion of the credit may not exceed \$500 multiplied by a ratio, the numerator of which is the individual's Maine

adjusted gross income as defined in section 5102, subsection 1-C, paragraph A for that portion of the taxable year during which the individual was a resident plus the individual's Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph B for that portion of the taxable year during which the individual was a nonresident and the denominator of which is the individual's entire federal adjusted gross income, as modified by section 5122.

Sec. 5. Effective date; application. This Act takes effect January 1, 2016 and applies to tax years beginning on or after January 1, 2016.

Effective January 1, 2016.

**CHAPTER 341
H.P. 573 - L.D. 839**

**An Act To Increase
Conservation District Funding**

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

Sec. 1. Appropriations and allocations. The following appropriations and allocations are made.

**AGRICULTURE, CONSERVATION AND
FORESTRY, DEPARTMENT OF**

Geological Survey Z237

Initiative: Provides ongoing funding starting in fiscal year 2015-16 for soil and water conservation districts.

| GENERAL FUND | 2015-16 | 2016-17 |
|---------------------------|-----------------|-----------------|
| All Other | \$70,000 | \$70,000 |
| GENERAL FUND TOTAL | \$70,000 | \$70,000 |

See title page for effective date.

**CHAPTER 342
H.P. 587 - L.D. 853**

**An Act To Allow Secondary
Schools To Grant Certificates
of Academic Proficiency**

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

Sec. 1. 20-A MRSA §4722-A, sub-§5 is enacted to read:

5. Certificates of content area proficiency. A school administrative unit may award a certificate of