

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

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

content area proficiency to a student for each content area in the system of learning results established under section 6209 in which the student has demonstrated proficiency. A certificate of content area proficiency may be included in the student's permanent academic transcript, and a student may use a certificate of content area proficiency as an official credential of academic achievement for the purposes of employment and postsecondary education. If a school administrative unit awards certificates of content area proficiency, it shall report its issuance of certificates of content area proficiency to the department, and the department may collect and aggregate these data as evidence of intermediate progress towards high school graduation goals.

See title page for effective date.

**CHAPTER 343
H.P. 640 - L.D. 921**

**An Act To Strengthen the
Right of a Victim of Sexual
Assault or Domestic Violence
To Take Necessary Leave from
Employment and To Promote
Employee Social Media
Privacy**

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

PART A

Sec. A-1. 26 MRSA §850, sub-§3, as enacted by PL 1999, c. 435, §1, is amended to read:

3. Penalties. ~~The~~ If notice of a violation of this section is given to the employer and the Department of Labor within 6 months of the occurrence, the Department of Labor may assess civil penalties of up to \$200 for each violation of this section, if notice of the violation was given to the employer and the department within 6 months of the occurrence. as follows:

A. For denial of leave in violation of this section, a fine of up to \$1,000 for each violation of this section may be assessed. A fine assessed under this paragraph must be paid to the Treasurer of State. Additionally, the employer shall pay liquidated damages to the affected individual in an amount equal to 3 times the amount of total assessed fines; and

B. For termination in connection with an individual exercising a right granted by this section, the affected individual may elect to receive:

- (1) Liquidated damages pursuant to paragraph A; or

- (2) Reemployment with the employer with back wages.

PART B

Sec. B-1. 26 MRSA c. 7, sub-c. 1-C is enacted to read:

SUBCHAPTER 1-C

EMPLOYEE SOCIAL MEDIA PRIVACY

§615. Definitions

As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings.

1. Applicant. "Applicant" means an applicant for employment.

2. Employee. "Employee" means an individual who provides services or labor for an employer for wages or other remuneration.

3. Employer. "Employer" means a person in this State who employs individuals and includes the State and political subdivisions of the State. "Employer" includes a person acting in the interest of an employer directly or indirectly.

4. Social media account. "Social media account" means an account with an electronic medium or service through which users create, share and view user-generated content including but not limited to videos, still photographs, blogs, video blogs, podcasts, instant and text messages, e-mail, online service accounts and Internet website profiles and locations. "Social media account" does not include an account opened at an employer's behest or provided by an employer or intended to be used primarily on behalf of an employer.

§616. Prohibitions

An employer may not:

1. Passwords. Require or coerce an employee or applicant to disclose, or request that an employee or applicant disclose, the password or any other means for accessing a personal social media account;

2. Access in presence. Require or coerce an employee or applicant to access, or request that an employee or applicant access, a personal social media account in the presence of the employer or an agent of the employer;

3. Information. Require or coerce an employee or applicant to disclose any personal social media account information;

4. Contacts. Require or cause an employee or applicant to add anyone, including the employer or an agent of the employer, to the employee's or applicant's list of contacts associated with a personal social media account;