# MAINE STATE LEGISLATURE

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# **LAWS**

### **OF THE**

# **STATE OF MAINE**

AS PASSED BY THE

#### ONE HUNDRED AND TWENTY-EIGHTH LEGISLATURE

FIRST REGULAR SESSION December 7, 2016 to August 2, 2017

THE GENERAL EFFECTIVE DATE FOR FIRST REGULAR SESSION NON-EMERGENCY LAWS IS NOVEMBER 1, 2017

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

Augusta, Maine 2017

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

Effective April 20, 2017.

### CHAPTER 24 S.P. 285 - L.D. 885

An Act To Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes

**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 income tax returns for 2016; 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 2015, c. 388, Pt. A, §1 and affected by §16, 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 December 31, 2015 2016.
- **Sec. 2. Application.** This Act applies to tax years beginning on or after January 1, 2016 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, 2016.

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

Effective April 26, 2017.

#### CHAPTER 25 H.P. 164 - L.D. 208

An Act To Allow Vehicles Hauling Animal Bedding To Travel over County or Town Ways without a Permit

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

- **Sec. 1. 29-A MRSA §2395, sub-§4,** as amended by PL 1999, c. 600, §1, is further amended to read:
- 4. Designation by counties and municipalities. County commissioners and municipal officers may designate public ways other than those in subsection 3 and impose restrictions within their respective jurisdictions similar to those made by the Department of Transportation under subsection 3. Any vehicle delivering home heating fuel or organic animal bedding material and operating in accordance with a permit issued by the Department of Transportation pursuant to this section may travel over any county or town way without a specific municipal or county permit. A municipality may impose additional restrictions for home heating fuel delivery trucks a vehicle delivering home heating fuel or organic animal bedding material to operate on public ways within that municipality but may not require a permit to operate according to those restrictions.

See title page for effective date.

#### CHAPTER 26 H.P. 29 - L.D. 28

#### An Act To Allow Alternate Flashing Headlights on a School Bus

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

- **Sec. 1. 29-A MRSA §2054, sub-§2, ¶A,** as enacted by PL 1993, c. 683, Pt. A, §2 and affected by Pt. B, §5 and amended by PL 2011, c. 657, Pt. W, §5, is further amended to read:
  - A. Only an ambulance; an emergency medical service vehicle; a fire department vehicle; a police vehicle; a Department of Agriculture, Conservation and Forestry vehicle used for forest fire control; a Department of Corrections vehicle as described in subsection 1, paragraph B, subparagraph (6); a school bus as defined in section 2301, subsection 5; and a highway maintenance vehicle