

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

~~5th~~ February 15th of each odd-numbered year. The report must contain:

- A. A summary of each tax expenditure in the laws administered by the bureau;
- B. A description of the purpose and background of the tax expenditure and the groups likely to benefit from the tax expenditure;
- C. An estimate of the cost of the tax expenditure for the current biennium;
- D. Any issues regarding tax expenditures that need to be considered by the Legislature; ~~and~~
- E. Any recommendation regarding the amendment, repeal or replacement of the tax expenditure; ~~and~~
- F. The total amount of reimbursement paid to each person claiming a reimbursement for taxes paid on certain business property under chapter 915.

Sec. E-5. 36 MRSA §200, sub-§1, as amended by PL 2005, c. 218, §8, is further amended to read:

1. Impact of taxes on individuals. The bureau shall submit to the joint standing committee of the Legislature having jurisdiction over taxation matters and the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs a report containing the information required by this subsection by ~~July 1, 1999 and by January 1st~~ February 15th of each odd-numbered year ~~thereafter~~.

A. Part 1 of the report must describe the overall incidence of all state, local and county taxes. The report must present information on the distribution of the tax burden:

- (1) For the overall income distribution, using a measure of system-wide incidence that appropriately measures equality and inequality;
- (2) By income classes, including, at a minimum, deciles of the income distribution; and
- (3) By other appropriate taxpayer characteristics.

B. Part 2 of the report must describe the impact of the tax system on business and industrial sectors. The report must:

- (1) Describe the impact of taxes on major sectors of the business and industrial economy relative to other sectors; and
- (2) Describe the relative impact of each tax on business and industrial sectors.

C. When determining the overall incidence of taxes under this subsection, the bureau shall reduce the amount of taxes collected by the amount

of taxes that are returned directly to taxpayers through tax relief programs.

Sec. E-6. 36 MRSA §208-A, sub-§6, as enacted by PL 2007, c. 322, §2, is amended to read:

6. Report. By February 1st, annually, the State Tax Assessor shall submit a report to the joint standing committee of the Legislature having jurisdiction over taxation matters identifying all requests for adjustment of equalized valuation under this section during the ~~previous calendar~~ most recently completed fiscal year, the assessor's determination regarding each request and the amount of any payments made by the Commissioner of Education under subsection 5, paragraph A.

Sec. E-7. 36 MRSA §2863, sub-§7, as enacted by PL 1981, c. 711, §10, is repealed.

Sec. E-8. 36 MRSA §6664, as amended by PL 2007, c. 693, §35, is repealed.

Sec. E-9. Effective date. That section of this Part that amends the Maine Revised Statutes, Title 36, section 194-A takes effect January 1, 2018.

See title page for effective date, unless otherwise indicated.

CHAPTER 212

S.P. 575 - L.D. 1622

An Act To Allow the Androscoggin County Commissioners To Establish Reasonable Office Hours for County Offices

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

Sec. 1. 30-A MRSA §103, sub-§1, as enacted by PL 1987, c. 737, Pt. A, §2 and Pt. C, §106 and amended by PL 1989, c. 6; c. 9, §2; and c. 104, Pt. C, §§8 and 10, is repealed.

See title page for effective date.

CHAPTER 213

S.P. 338 - L.D. 1031

An Act To Clarify the Opioid Medication Prescribing Limits Laws

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