

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

Sec. 3. Appropriations and allocations.

The following appropriations and allocations are made.

**HEALTH AND HUMAN SERVICES,
DEPARTMENT OF (FORMERLY DHS)**

Additional Support for People in Retraining and Employment 0146

Initiative: Provides funding to provide Temporary Assistance for Needy Families (TANF) benefits and alternative aid benefits to 2-parent families and to increase from \$200 to \$300 the special housing allowance for families receiving TANF benefits.

FEDERAL BLOCK GRANT FUND	2017-18	2018-19
All Other	\$835,215	\$1,113,620
	\$835,215	\$1,113,620
FEDERAL BLOCK GRANT FUND TOTAL	\$835,215	\$1,113,620

Temporary Assistance for Needy Families 0138

Initiative: Provides funding to provide Temporary Assistance for Needy Families (TANF) benefits and alternative aid benefits to 2-parent families and to increase from \$200 to \$300 the special housing allowance for families receiving TANF benefits.

FEDERAL BLOCK GRANT FUND	2017-18	2018-19
All Other	\$3,488,787	\$4,651,717
	\$3,488,787	\$4,651,717
FEDERAL BLOCK GRANT FUND TOTAL	\$3,488,787	\$4,651,717

**HEALTH AND HUMAN SERVICES,
DEPARTMENT OF (FORMERLY DHS)**

DEPARTMENT TOTALS	2017-18	2018-19
FEDERAL BLOCK GRANT FUND	\$4,324,002	\$5,765,337
	\$4,324,002	\$5,765,337
DEPARTMENT TOTAL - ALL FUNDS	\$4,324,002	\$5,765,337

See title page for effective date.

**CHAPTER 257
S.P. 198 - L.D. 583**

An Act To Improve the Tax Appeal Process for Maine Businesses and Consumers

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

Sec. 1. 36 MRSA §2011, as amended by PL 2013, c. 331, Pt. C, §10 and affected by §41, is further amended to read:

§2011. Overpayment; refunds

If the State Tax Assessor determines, upon written application by a taxpayer or during the course of an audit, that any tax under this Part has been paid more than once or has been erroneously or illegally collected or computed, the assessor shall certify to the State Controller the amount paid in excess of that legally due. That amount must be credited by the assessor on any taxes then due from the taxpayer and the balance refunded to the taxpayer or the taxpayer's successor in interest, but no such credit or refund may be allowed unless within 3 years from the date of overpayment either a written petition stating the grounds upon which the refund or credit is claimed is filed with the assessor or the overpayment is discovered on audit. Interest at the rate determined pursuant to section 186 must be paid on any balance refunded pursuant to this chapter from the date the return listing the overpayment was filed or the date the payment was made, whichever is later, except that no interest may be paid with respect to the refunds provided by section 2013 and, in cases of excessive or erroneous collections, interest must be paid in accordance with section 1814, subsection 3. At the election of the assessor, unless the taxpayer specifically requests a cash refund, the refund may be credited to the taxpayer's sales and use tax account, but, in the case of a credit no further interest may accrue from the date of that election. The taxpayer may not apply for a refund of any amount assessed when administrative and judicial review under section 151 has been completed.

A taxpayer making an application for a refund or credit of erroneously or illegally collected sales tax paid by the taxpayer to the retailer must submit an affidavit as prescribed by the assessor stating in part that the refund or credit has not been and will not be requested from the retailer.

A taxpayer dissatisfied with the decision of the assessor, upon a written request for refund filed under this section may request reconsideration and appeal from the reconsideration in the same manner and under the same conditions as in the case of assessments made under chapter 7. The decision of the assessor upon a written request for refund becomes final as to law and fact in the same manner and under the same

conditions as in the case of assessments made under chapter 7.

Sec. 2. 36 MRSA §2551, sub-§2-A is enacted to read:

2-A. Customer. "Customer" means a person who purchases one or more services subject to tax under section 2552, subsection 1.

Sec. 3. 36 MRSA §2555, first ¶, as enacted by PL 2003, c. 673, Pt. V, §25 and affected by §29, is amended to read:

If the assessor determines, upon written application by a taxpayer or during the course of an audit, that any tax has been paid more than once or has been erroneously or illegally computed, the assessor shall certify to the State Controller the amount paid in excess of that legally due and that amount must be credited by the assessor on any taxes then due from the taxpayer and the balance refunded to the taxpayer or its successor in interest, but no such credit or refund may be allowed unless within 3 years of the date of overpayment either a written petition stating the grounds upon which the refund or credit is claimed is filed with the assessor or the overpayment is discovered on audit. A credit or refund may not be allowed for tax that has been erroneously or illegally collected and separately stated on a customer's bill until the service provider has provided evidence satisfactory to the assessor that the tax has been refunded or credited to the customer. Interest at the rate determined pursuant to section 186 must be paid on any balance refunded pursuant to this chapter from the date the return listing the overpayment was filed or the payment was made, whichever is later. At the election of the assessor, unless the taxpayer specifically requests a cash refund, the refund may be credited to the taxpayer's service provider tax account, but in the case of a credit no further interest may accrue from the date of that election. The taxpayer may not apply for a refund of any amount assessed when administrative and judicial review under section 151 has been completed.

Sec. 4. 36 MRSA §2555-A is enacted to read:

§2555-A. Refund or credit to customer

A service provider tax that has been erroneously or illegally computed by a service provider and included on a customer's bill must be refunded or credited to the customer by the service provider.

Sec. 5. Report. By February 1, 2018, the State Tax Assessor shall review the adequacy of procedures and notices involved in the process of notifying taxpayers regarding the basis of an assessment or a denial of a refund request and provide a report of the review to the Joint Standing Committee on Taxation. The report must describe the procedures and documents reviewed and any revisions implemented to ensure that taxpayers who receive notices or determinations from

the assessor are provided a brief, nontechnical explanation for an assessment or a denial of a refund request.

Sec. 6. Application. The sections of the bill that amend the Maine Revised Statutes, Title 36, sections 2011 and 2555 apply to requests for credit or refund of sales tax paid to a retailer and service provider tax paid to a service provider for which administrative or judicial review is still available.

See title page for effective date.

CHAPTER 258

S.P. 488 - L.D. 1410

**An Act To Adopt the Nurse
Licensure Compact**

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

PART A

Sec. A-1. 32 MRSA c. 31, sub-c. 2-A is enacted to read:

SUBCHAPTER 2-A

NURSE LICENSURE COMPACT

**§2171. Short title; findings and declaration of
purpose -- Article 1**

1. Short title. This chapter may be known and cited as "the Nurse Licensure Compact," or "the compact."

2. Legislative intent. This compact is the Maine enactment of the Nurse Licensure Compact as revised by the National Council of State Boards of Nursing. The form, format and text of the compact have been changed minimally so as to conform to Maine statutory conventions. The changes are technical in nature, and it is the intent of the Legislature that this Act be interpreted as substantively the same as the Nurse Licensure Compact that is enacted by other party states.

3. Findings. The party states find that:

A. The health and safety of the public are affected by the degree of compliance with and the effectiveness of enforcement activities related to state nurse licensure laws;

B. Violations of nurse licensure and other laws regulating the practice of nursing may result in injury or harm to the public;

C. The expanded mobility of nurses and the use of advanced communication technologies as part of our nation's health care delivery system require greater coordination and cooperation among states in the areas of nurse licensure and regulation;