

# 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.**

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**Augusta, Maine**  
**2017**

**CHAPTER 300**  
**S.P. 216 - L.D. 654**

**An Act To Amend the Laws  
Governing Certain Sexual  
Offenses**

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

**Sec. 1. 17-A MRSA §253, sub-§2, ¶¶K and L** as enacted by PL 2011, c. 423, §3, are amended to read:

K. The actor owns, operates or is an employee of an organization, program or residence that is operated, administered, licensed or funded by the Department of Health and Human Services and the other person, not the actor's spouse, receives services from the organization, program or residence and suffers from a mental disability that is reasonably apparent or known to the actor. Violation of this paragraph is a Class C crime; or

L. The actor is employed to provide care to a dependent person, who is not the actor's spouse or domestic partner and who is unable to perform self-care because of advanced age or physical or mental disease, disorder or defect. For the purposes of this paragraph, "domestic partners" means 2 unmarried adults who are domiciled together under a long-term arrangement that evidences a commitment to remain responsible indefinitely for each other's welfare. Violation of this paragraph is a Class C crime; or

**Sec. 2. 17-A MRSA §253, sub-§2, ¶M** is enacted to read:

M. The other person has not expressly or impliedly acquiesced to the sexual act. Violation of this paragraph is a Class C crime.

**Sec. 3. 17-A MRSA §253, sub-§3**, as repealed and replaced by PL 2007, c. 474, §2, is repealed.

See title page for effective date.

**CHAPTER 301**  
**H.P. 574 - L.D. 794**

**An Act Regarding the Taxation  
of Flavored Malt Beverages**

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

**Sec. 1. 28-A MRSA §2, sub-§16-A**, as amended by PL 2011, c. 629, §4, is further amended to read:

**16-A. Low-alcohol spirits product.** "Low-alcohol spirits product" means a product containing spirits that has an alcohol content of 8% or less by volume. Beginning July 1, 2019, "low-alcohol spirits product" does not mean a flavoring, such as an extract or concentrate, added to a malt beverage or wine that:

A. May or may not contain alcohol;

B. Is not intended to be consumed alone as a beverage or a food product but serves as a flavor enhancement to a beverage or a food product; and

C. Is not, prior to being added to a malt beverage or wine, subject to excise tax under chapter 65.

**Sec. 2. 28-A MRSA §2, sub-§31**, as amended by PL 1999, c. 535, §2, is further amended to read:

**31. Spirits.** "Spirits" means any liquor produced by distillation or, if produced by any other process, strengthened or fortified by the addition of distilled spirits of any kind. "Spirits" does not include low-alcohol spirits products or fortified wine. Beginning July 1, 2019, "spirits" does not mean an additive or flavoring, such as an extract or concentrate, that:

A. Contains alcohol;

B. Is not intended to be consumed alone as a beverage or a food product but serves as a flavor enhancement to a beverage or a food product; and

C. Is not subject to excise tax under chapter 65.

**Sec. 3. Classification of certain malt-based or wine-based products for tax purposes; intent.** The Department of Administrative and Financial Services, Bureau of Alcoholic Beverages and Lottery Operations may not impose the tax described under the Maine Revised Statutes, Title 28-A, section 1652, subsection 1-A or the tax described under Title 28-A, section 1365 on any malt liquor-based or wine-based product not previously listed by the bureau as of June 1, 2017 or subject to a tax under Title 28-A, section 1652, subsection 1-A or section 1365 based on the fact that a flavoring, extract or concentrate has been added to the product that:

1. May or may not contain alcohol;

2. Is not intended to be consumed alone as a beverage or a food product but serves as a flavor enhancement to a beverage or a food product; and

3. Is not, prior to being added to a malt beverage or wine, subject to excise tax under chapter 65.

This section is not intended to affect the application of the tax described under Title 28-A, section 1652, subsection 1-A or the tax described under Title 28-A, section 1365 to any malt liquor-based or wine-based product described in this section that was listed with the bureau prior to June 1, 2017.