

# LAWS

### **OF THE**

# **STATE OF MAINE**

### AS PASSED BY THE

ONE HUNDRED AND TWENTY-EIGHTH LEGISLATURE

SECOND SPECIAL SESSION June 19, 2018 to September 13, 2018

THE GENERAL EFFECTIVE DATE FOR SECOND SPECIAL SESSION NON-EMERGENCY LAWS IS DECEMBER 13, 2018

ONE HUNDRED AND TWENTY-NINTH LEGISLATURE

FIRST REGULAR SESSION December 5, 2018 to June 20, 2019

THE GENERAL EFFECTIVE DATE FOR FIRST REGULAR SESSION NON-EMERGENCY LAWS IS SEPTEMBER 19, 2019

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

Augusta, Maine 2019

PUBLIC LAW, C. 472

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

Effective September 7, 2018.

### CHAPTER 472 S.P. 754 - L.D. 1920

### An Act To Modify the Expungement Requirements for Records under the Child and Family Services and Child Protection Act

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

**Sec. 1. 22 MRSA §4008, sub-§5,** as amended by PL 2015, c. 501, §1, is further amended to read:

5. Retention of unsubstantiated child protective services records. Except as provided in this subsection, the department shall retain unsubstantiated child protective services case records for no more than 18 months 5 years following a finding of unsubstantiation and then expunge unsubstantiated case records from all departmental files or archives unless a new referral has been received within the 18-month 5-year retention period. An expunged record or unsubstantiated record that should have been expunged under this subsection may not be used for any purpose, including admission into evidence in any administrative or judicial proceeding. Unsubstantiated child protective services records of persons who were eligible for Medicaid services under the federal Social Security Act, Title XIX, at the time of the investigation may be retained for up to 5 years for the sole purpose of state and federal audits of the Medicaid program. Unsubstantiated child protective services case records retained for audit purposes pursuant to this subsection must be stored separately from other child protective services records and may not be used for any other purpose.

See title page for effective date.

CHAPTER 473

### S.P. 755 - L.D. 1921

An Act To Grant the Department of Health and Human Services Access to Criminal History Information To Achieve the Purposes of the Child and Family Services and Child Protection Act

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

**Sec. 1. 22 MRSA §4004, sub-§1, ¶E,** as amended by PL 2007, c. 586, §3, is further amended to read:

E. Establishing a child death and serious injury review panel for reviewing deaths and serious injuries to children. The panel consists of the following members: the Chief Medical Examiner, a pediatrician, a public health nurse, forensic and community mental health clinicians, law enforcement officers, departmental child welfare staff, district attorneys and criminal or civil assistant attorneys general.

The purpose of the panel is to recommend to state and local agencies methods of improving the child protection system, including modifications of statutes, rules, policies and procedures; and

Sec. 2. 22 MRSA §4004, sub-§1, ¶F, as enacted by PL 2007, c. 586, §4, is amended to read:

F. Investigating suspicious child deaths. An investigation under this paragraph is subject to and may not interfere with the authority and responsibility of the Attorney General to investigate and prosecute homicides pursuant to Title 5, section 200-A-; and

Sec. 3. 22 MRSA §4004, sub-§1,  $\P G$  is enacted to read:

<u>G.</u> Requesting and receiving confidential criminal history record information, as defined by Title 16, section 703, subsection 2, from the Department of Public Safety and public criminal history record information, as defined by Title 16, section 703, subsection 8.

Sec. 4. Appropriations and allocations. The following appropriations and allocations are made.

## HEALTH AND HUMAN SERVICES, DEPARTMENT OF

State-funded Foster Care/Adoption Assistance 0139

Initiative: Provides funding for receipt and review of confidential criminal history record information within the Department of Health and Human Services.

GENERAL FUND	2017-18	2018-19
All Other	\$0	\$9,660
GENERAL FUND TOTAL	\$0	\$9,660
See title page for effective date.		

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### **CHAPTER 474**

### S.P. 612 - L.D. 1655

### An Act To Conform to the United States Internal Revenue Code of 1986 and Provide Tax Relief to Maine Families

**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 provide clarity and certainty regarding the effect of the changes in federal tax laws on state tax laws; 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:

### PART A

Sec. A-1. 36 MRSA §111, sub-§1-A, as amended by PL 2017, c. 24,  $\S1$ , 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, 2016 March 23, 2018.

**Sec. A-2. Application.** This Part applies to tax years beginning on or after January 1, 2017 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 March 23, 2018.

### PART B

**Sec. B-1. 36 MRSA §5124-B,** as amended by PL 2017, c. 170, Pt. D, §§5 and 6, is further amended to read:

#### §5124-B. Standard deduction; resident on or after January 1, 2016 but before January 1, 2018

For tax years beginning on or after January 1, 2016 <u>but before January 1, 2018</u>, the standard deduction of a resident individual is equal to the sum of the basic standard deduction and any additional standard deduction, subject to the phase-out under subsection 3.

**1. Basic standard deduction.** The basic standard deduction is:

A. For single individuals and married persons filing separate returns, the basic standard deduction is \$11,600;

B. For individuals filing as heads of household, the basic standard deduction is the amount allowed under paragraph A multiplied by 1.5; and

C. For individuals filing married joint returns or surviving spouses, the basic standard deduction is the amount allowed under paragraph A multiplied by 2.

**2.** Additional standard deduction. The additional standard deduction is the amount allowed under the Code, Section 63(c)(3).

**3. Phase-out.** The total standard deduction of the taxpayer determined in accordance with subsections 1 and 2 must be reduced by an amount equal to the total standard deduction multiplied by the following fraction:

A. For single individuals and married persons filing separate returns, the numerator is the taxpayer's Maine adjusted gross income less \$70,000, except that the numerator may not be less than zero, and the denominator is \$75,000. In no case may the fraction contained in this paragraph produce a result that is more than one<del>. The \$70,000</del> amount used to calculate the numerator in this paragraph must be adjusted for inflation in aceordance with section 5403, subsection 4;

B. For individuals filing as heads of households, the numerator is the taxpayer's Maine adjusted gross income less \$105,000, except that the numerator may not be less than zero, and the denominator is \$112,500. In no case may the fraction contained in this paragraph produce a result that is more than one<del>. The \$105,000 amount used to calculate the numerator in this paragraph must be adjusted for inflation in accordance with section 5403, subsection 4; or</del>