

MAINE STATE LEGISLATURE

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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

paragraph is calculated in the same manner as the credit allowed by section 5217-A.

4. Tiered partners. The direct partners and indirect partners of an audited partnership that are tiered partners, and all the partners of those tiered partners that are subject to tax under section 5111, 5160 or 5200, are subject to the reporting and payment requirements of this section.

5. Effect of partnership reporting and payment of amounts due. Except for adjustments required to be reported and the tax paid under subsection 1, the proper reporting of final federal adjustments and payment of amounts due by a partnership under subsections 3 and 4 relieves the partners of the partnership of any tax liability resulting from their distributive shares of the adjustments so reported. The direct partners or indirect partners may not take any deduction or credit for this amount or claim a refund of the amount in this State.

6. Failure of audited partnership or tiered partner to report or pay. Nothing in this section prevents the assessor from assessing direct partners or indirect partners for taxes they owe, using the best information available, in the event that a partnership or tiered partner fails to timely make any report or payment required by this subchapter for any reason.

§5197. Extensions of time

The time periods provided for in this subchapter may be extended:

1. Automatically for 60 days. Automatically, upon written notice to the assessor, by 60 days for an audited partnership or tiered partner that has 10,000 or more direct partners; or

2. Written agreement. By written agreement between the taxpayer and the assessor.

Any extension granted under this section for filing the federal adjustments report extends the last day prescribed by law for assessing any additional tax pursuant to sections 141 and 5270 and the period for filing a claim for refund or credit of taxes pursuant to sections 144 and 5278 arising from the final federal adjustment.

§5198. Rules

The assessor may adopt rules governing the treatment of part-year residents and other rules necessary to implement this subchapter. Rules adopted under this section are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

Sec. 3. 36 MRSA §5227-A, sub-§2, as amended by PL 2011, c. 1, Pt. CC, §3 and affected by §5, is further amended to read:

2. Amended return filed. The amended Maine return must be filed within 180 days from the date of

the final determination date of the change or correction or the filing of the federal amended return. For purposes of this subsection, "date of the final determination date" means the date on which the earliest of the following events occurs with respect to a federal taxable year:

A. The taxpayer has made payment of an additional income tax liability resulting from a federal audit, the taxpayer has not filed a petition for redetermination or claim for refund for the portions of the audit for which payment was made and the time for filing a petition for redetermination or refund claim has expired;

B. The taxpayer receives a refund from the United States Treasury that resulted from a federal audit;

C. The taxpayer signs Form 870-AD or another Internal Revenue Service form consenting to a deficiency or accepting an overassessment;

D. The taxpayer's time for filing a petition for redetermination with the United States Tax Court expires;

E. The taxpayer and the Internal Revenue Service enter into a closing agreement; and

F. A decision from the United States Tax Court, a District Court, a federal court of appeals, the United States Court of Federal Claims or the United States Supreme Court becomes final; and

G. The taxpayer files an amended return or similar report pursuant to the Code, Section 6225(c).

Sec. 4. Maine Revised Statutes headnote amended; revision clause. In the Maine Revised Statutes, Title 36, chapter 815, before section 5190, the headnote "subchapter 1, generally" is enacted and the Revisor of Statutes shall implement this revision when updating, publishing or republishing the statutes.

Sec. 5. Application. This Act applies to partnership-level audits, as defined in the Maine Revised Statutes, Title 36, section 5195, with respect to taxable years beginning on or after January 1, 2018.

See title page for effective date.

CHAPTER 381

S.P. 615 - L.D. 1825

An Act To Authorize Limited Disclosure of Cigarette Sales Information To Ensure Continued Receipt of Tobacco Settlement Funds

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

Sec. 1. 22 MRSA §1580-L, sub-§10, as enacted by PL 2003, c. 439, §1, is repealed and the following enacted in its place:

10. Disclosure of information. Notwithstanding any provision of law to the contrary, the Department of Administrative and Financial Services, Bureau of Revenue Services is authorized to disclose to the Attorney General any tax information received by the Bureau of Revenue Services and requested by the Attorney General for purposes of determining compliance with and enforcing the provisions of this section. The Attorney General may share any information received under this section, other than information received from the Bureau of Revenue Services, with:

A. Federal, state or local agencies but only for purposes of enforcement of this section, subchapter 3 or corresponding laws of other states; and

B. Courts, arbitrators, data clearinghouses or similar entities for the purpose of assessing compliance with, resolving disputes arising under or making calculations required by the Master Settlement Agreement or agreements resolving disputes arising under the Master Settlement Agreement, and with counsel for the parties or expert witnesses in any such proceeding, if the information otherwise remains confidential.

The Attorney General shall provide notice to the Department of Administrative and Financial Services, Bureau of Revenue Services of those persons certified under this section.

See title page for effective date.

CHAPTER 382

S.P. 619 - L.D. 1829

An Act Regarding Insurance Licensees

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

Sec. 1. 24-A MRSA §601, sub-§32 is enacted to read:

32. Surplus lines. Surplus lines authority fees may not exceed:

A. Issuance fee for surplus lines authority, \$150.

Sec. 2. 24-A MRSA §1417, as amended by PL 2001, c. 259, §§19 to 21, is further amended to read:

§1417. Suspension; revocation; cancellation; refusal of license

1. Suspension, revocation, probation, denial. Notwithstanding Title 5, chapter 375, subchapter VI, the superintendent may, after notice and opportunity

for hearing, deny, revoke, suspend, place on probation or limit the permissible activities under any license issued under this chapter, including business entity licenses, or any surplus lines broker license if the superintendent finds that, as to the applicant or licensee, any of the causes exist that are listed in section 1420-K, and that for purposes of this section apply to adjusters and consultants as well as producers.

1-A. Nonresident licensing, loss of home state authority. The superintendent may verify the home state license status of any nonresident licensee through the producer database maintained by the National Association of Insurance Commissioners, its affiliates or subsidiaries or any successor, or by contacting the licensee's home state regulator. If a nonresident licensee's license or authority in the licensee's home state is no longer active, whether as a result of suspension, revocation, termination, lapse, voluntary surrender or other action by the home state regulator, the superintendent may cancel the nonresident licensee's license or authority granted pursuant to section 1420-G, section 1427-A, subsection 1 or section 1477 30 days after the final action taken with respect to the home state license.

3. Voluntary surrender. The superintendent may, after notice and opportunity for a hearing under this section, deem the license suspended or revoked of a previously licensed person who voluntarily surrendered an insurance license.

Sec. 3. 24-A MRSA §1476, sub-§1, as enacted by PL 1997, c. 592, §43, is amended to read:

1. Solicitation. An adjuster seeking to provide adjusting services to an insured for a fee to be paid by the insured may not solicit or offer an adjustment services contract to any person for at least 36 hours after an accident or occurrence as a result of which the person might have a potential claim.

Sec. 4. Activities of insurance adjusters; authority to report out a bill. The Joint Standing Committee on Health Coverage, Insurance and Financial Services may report out a bill to the Second Regular Session of the 129th Legislature relating to the activities of insurance adjusters in the Maine Revised Statutes, Title 24-A, section 1476.

See title page for effective date.

CHAPTER 383

H.P. 1301 - L.D. 1830

An Act Establishing the Office of Policy Innovation and the Future

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