

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND THIRTIETH LEGISLATURE

FIRST REGULAR SESSION
December 2, 2020 to March 30, 2021

FIRST SPECIAL SESSION
April 28, 2021 to July 19, 2021

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
JUNE 29, 2021

THE GENERAL EFFECTIVE DATE FOR
FIRST SPECIAL SESSION
NON-EMERGENCY LAWS IS
OCTOBER 18, 2021

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

Augusta, Maine
2021

the federal Internal Revenue Code of 1986, as amended, does not subject that participant, the estate of that participant or any beneficiary to any state income or estate tax liability. In the event of cancellation or termination of a participation agreement and distribution of funds to a participant, the increase in value over the amount deposited in the program fund by that participant may be taxable to that participant in the year distributed.

Sec. 8. 20-A MRSA §11483, as enacted by PL 1997, c. 732, §4, is amended to read:

§11483. Compliance with federal law

The authority may take any action necessary to ensure that the program complies with the federal Internal Revenue Code of 1986, Section 529, as amended, and any successor provisions and other applicable laws, rules and regulations adopted pursuant to that provision to the extent necessary for the program fund to constitute a qualified ~~state~~ tuition program with the benefits of eligibility under provisions of the federal Internal Revenue Code of 1986 addressing qualified ~~state~~ tuition programs.

Sec. 9. 20-A MRSA §11485, as enacted by PL 1997, c. 732, §4, is amended to read:

§11485. Rulemaking

The authority ~~must~~ shall establish rules for the implementation of the program established by this chapter, including rules establishing fees and penalties and rules necessary to ensure treatment as a qualified ~~state~~ tuition program for federal tax purposes. Rules adopted pursuant to this section, including those setting fees and penalties, are routine technical rules as defined by Title 5, chapter 375, subchapter ~~H-A 2-A~~. ~~The authority shall submit a report to the joint standing committee of the Legislature having jurisdiction over education and cultural affairs by January 30, 1999 on the rules and rule-making process to implement a program providing limits on future increases in the costs of education of participating institutions of higher education pursuant to section 11474, subsection 8.~~

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

Effective March 17, 2021.

**CHAPTER 18
S.P. 30 - L.D. 22**

**An Act To Authorize Early
Payment of Anticipated Funds
to the Loring Job Increment
Financing Fund**

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until

90 days after adjournment unless enacted as emergencies; and

Whereas, this legislation authorizes the payment of anticipated funds to the Loring Job Increment Financing Fund in advance of the payment scheduled on July 31, 2021; 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:

Sec. 1. 5 MRSA §13080-S, sub-§3, ¶B is enacted to read:

B. At any time during the 12 months preceding the July 31, 2021 payment date, the assessor, at the direction of the Governor or upon the recommendation of the Commissioner of Economic and Community Development and the approval of the Commissioner of Administrative and Financial Services, shall deposit into the contingent account and pay to the fund an amount not to exceed the anticipated payment amount to the fund or the amount paid the previous year, whichever is greater. Any difference between the amount advanced and the amount finally determined to be due, in the event of an underpayment, must be added to the final payment due by July 31, 2021 or, in the event of an overpayment, must be deducted from the final payment due by July 31, 2022.

This paragraph is repealed August 1, 2022.

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

Effective March 17, 2021.

**CHAPTER 19
S.P. 45 - L.D. 37**

**An Act To Amend the Laws
Concerning the Retired County
and Municipal Law
Enforcement Officers and
Municipal Firefighters Health
Insurance Program**

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

Whereas, pursuant to Public Law 2019, chapter 446, section 7, the open enrollment period for certain