

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

B. Holds a valid license as a certified public accountancy firm from a state that is not in substantial equivalence with the certified public accountancy firm requirements under paragraph A, but the board determines that the certified public accountancy firm's qualifications are substantially equivalent to the certified public accountancy firm licensure requirements of a national association of state boards of accountancy and standards promulgated by the American Institute of Certified Public Accountants.

In determining substantial equivalence, the board may consult determinations and verifications from a national qualification appraisal service of a national association of state boards of accountancy.

2. No notice or other submission required. Notwithstanding any provision of law to the contrary, a firm that is eligible to practice in this State without a license in accordance with the requirements of this section may offer or render professional services in this State, whether in person or by mail, telephone or electronic means, without providing notice or making any submission to the board. Such a firm is subject to subsection 3.

3. Conditions. A licensee of another state exercising the practice privilege afforded under this section must consent, as a condition of the grant of the practice privilege:

A. To the personal and subject matter jurisdiction and disciplinary authority of the board;

B. To comply with the provisions of this chapter and the board's rules; and

C. To the stipulation that, in the event the license from the state of the firm's principal place of business is no longer valid, the firm will cease offering or rendering professional services in the State.

Sec. 4. 32 MRSA §12275, sub-§14, as amended by PL 2015, c. 110, §14, is further amended to read:

14. Substantial equivalency. For purposes of this section:

A. An individual practicing as a certified public accountant without a license on the basis of substantial equivalency pursuant to section 12232 and complying with the restrictions on the scope of such a practice is equivalent to an individual licensed as a certified public accountant under section 12230 or 12231 or a corresponding provision of prior law, and each reference in this section to a licensed certified public accountant is deemed to include, on an equal basis, such an individual;

B. A firm in compliance with section 12252, subsection 1 must, for the purposes of this section, be deemed to hold a valid license issued under section 12252; and

C. Notwithstanding any other provision of this section, it is not a violation of this section for a firm that does not hold a valid license under section 12252 and that does not maintain an office in this State to use the title "CPA" or "Certified Public Accountants" as part of the firm's name and to provide professional services in this State, and licensees and individuals with practice privileges may provide services on behalf of such a firm if the firm complies with the requirements of section 12252, subsection 1, paragraph A, subparagraph (3) or section 12252, subsection 1, paragraph B or C, whichever is applicable. An individual or firm authorized under this paragraph to use practice privileges in this State shall comply with the requirements otherwise applicable to licensees under this section.

See title page for effective date.

CHAPTER 69

S.P. 79 - L.D. 191

**An Act To Permit
Municipalities To Provide
Assistance to Veterans in
Paying Property Taxes**

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

Sec. 1. 36 MRSA §6234 is enacted to read:

§6234. Municipal authority; veterans

The legislative body of a municipality may by ordinance adopt a program to provide benefits to veterans with homesteads in the municipality.

1. Definitions. For the purposes of this section, the following terms have the following meanings.

A. "Homestead" has the same meaning as in section 681, subsection 2.

B. "Veteran" has the same meaning as in section 653, subsection 1, paragraph E and includes any family members eligible for an exemption under that subsection.

2. Conditions of program. A program adopted under this section must:

A. Require that the claimant has maintained a homestead in the municipality for a certain period of time, as determined by the municipality;

B. Provide benefits for both owners and renters of homesteads; and

C. Calculate benefits in a way that provides that:

(1) If the claimant is the owner of the property, the benefit is equal to the difference between

the reduction in property tax due to the exemptions provided in section 653 and the amount of property tax reduction that would have applied if the assessed value of the property was the same as the just value; and

(2) If the claimant is a renter, the benefit is equal to \$100.

3. Repeal of program. A municipality that has adopted a program under this section may repeal it through the same procedure by which the program was adopted.

See title page for effective date.

CHAPTER 70

H.P. 177 - L.D. 256

An Act To Adjust Sewer and Wastewater Lien Fees

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

Sec. 1. 38 MRSA §1208, 4th ¶, as enacted by PL 1987, c. 29, §2, is amended to read:

The costs to be paid by the owner of the real estate served ~~shall be~~ are the sum of the fees for receiving, recording and indexing the lien, or its discharge, as established by Title 33, section 751, ~~subsection 12,~~ plus ~~\$13~~ \$25, adjusted annually by the treasurer of the district for ~~inflation based on the Consumer Price Index, as defined in Title 5, section 17001, subsection 9,~~ plus all certified mail, return receipt requested, fees.

See title page for effective date.

CHAPTER 71

H.P. 240 - L.D. 342

An Act To Establish a Permanent Appointment of a Member of a Federally Recognized Indian Nation, Tribe or Band in the State to the Marine Resources Advisory Council

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

Sec. 1. 12 MRSA §6024, sub-§1-A, as amended by PL 2019, c. 225, §3, is further amended to read:

1-A. Appointment; composition; term; compensation. The Marine Resources Advisory Council, established by Title 5, section 12004-G, subsection 27,

consists of ~~45~~ 16 members. The chair of the Lobster Advisory Council, the chair of the Sea Urchin Zone Council and the chair of the Shellfish Advisory Council are ex officio members of the council. Each other member is appointed by the Governor and is subject to review by the joint standing committee of the Legislature having jurisdiction over marine resources matters and to confirmation by the Legislature. Five members must be persons who are licensed under this Part to engage in commercial harvesting activities. Those 5 members are selected by the Governor from names recommended to the Governor by groups representing commercial harvesting interests. Each member must represent a different commercial harvesting activity, except that none of those 5 members may represent lobster harvesters. The remaining ~~7~~ 8 members must include one public member, one member who is a member of a federally recognized Indian nation, tribe or band in the State, 4 persons who hold a nonharvesting-related license under this Part, one person representing recreational saltwater anglers and one person representing the aquaculture industry. The Governor shall select the person to represent the aquaculture industry from among the names recommended by the aquaculture industry. The Governor shall select the member who is a member of a federally recognized Indian nation, tribe or band in the State based on the joint recommendation of the tribal governments of the Aroostook Band of Micmacs, the Houlton Band of Maliseet Indians, the Passamaquoddy Tribe at Motahmikuk, the Passamaquoddy Tribe at Sipayik and the Penobscot Nation. If the tribal governments do not make a unanimous joint recommendation, the Governor shall appoint a member of a federally recognized Indian nation, tribe or band in the State and rotate the appointment among members of each federally recognized Indian nation, tribe or band in the State. The composition of the council must reflect a geographical distribution along the coast. All appointed members are appointed for a term of 3 years, except a vacancy must be filled in the same manner as an original member for the unexpired portion of the term. An appointed member may not serve for more than 2 consecutive terms. Appointed members serve until their successors are appointed. The chair of the Lobster Advisory Council, the chair of the Sea Urchin Zone Council and the chair of the Shellfish Advisory Council shall serve until a new chair of the Lobster Advisory Council, a new chair of the Sea Urchin Zone Council or a new chair of the Shellfish Advisory Council, respectively, is chosen. Members are compensated as provided in Title 5, chapter 379.

See title page for effective date.