

# 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.**

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**Augusta, Maine**  
**2021**

C. Less than 6 24 inches in width.

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

Effective June 17, 2021.

**CHAPTER 252  
H.P. 24 - L.D. 58**

**An Act To Improve  
Information Sharing by  
Criminal Justice Agencies with  
Government Agencies  
Responsible for Investigating  
Child or Adult Abuse**

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

**Sec. 1. 16 MRSA §806, sub-§1,** as amended by PL 2013, c. 507, §6, is further amended to read:

**1. A government agency responsible for ~~investigating child or adult abuse, neglect or exploitation or regulating facilities and programs providing care to children or adults.~~ A government agency or subunit of a government agency in this State or another state that pursuant to statute is responsible for ~~investigating abuse, neglect or exploitation of children or incapacitated or dependent adults or for~~ licensing or regulating the programs or facilities that provide care to children or incapacitated or dependent adults if the intelligence and investigative record information concerns the investigation of suspected abuse, neglect or exploitation;**

**Sec. 2. 16 MRSA §806, sub-§1-A** is enacted to read:

**1-A. A government agency or subunit of a government agency responsible for investigating child or adult abuse. A government agency or subunit of a government agency in this State or another state that pursuant to statute is responsible for investigating abuse, neglect or exploitation of children or incapacitated or dependent adults if:**

**A. The intelligence and investigative record information is being provided in response to a request by that agency or subunit of an agency for records regarding a particular person or persons; and**

**B. The intelligence and investigative record information relates to alleged or proven conduct that is criminal under Title 17-A, chapters 9, 11, 12, 13, 21, 23, 33, 35, 41, 43 or 45 by a person in paragraph A.**

**The intelligence and investigative record information obtained pursuant to this subsection may be used only for the purpose for which it was obtained and, as necessary, for administrative or ombudsman office oversight**

of the agency or subunit of an agency obtaining the information;

See title page for effective date.

**CHAPTER 253  
H.P. 97 - L.D. 141**

**An Act To Make Technical  
Changes to the Tax Laws**

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

**PART A**

**Sec. A-1. 36 MRSA §191, sub-§2,** ¶MMM is enacted to read:

MMM. The disclosure of information to the Finance Authority of Maine necessary for the administration of the seed capital investment tax credit in section 5216-B.

**Sec. A-2. 36 MRSA §2536, first ¶,** as enacted by PL 2017, c. 474, Pt. H, §1, is amended to read:

For tax years beginning on or after January 1, 2018, a person is allowed a credit against the tax otherwise due under this chapter in an amount equal to the federal employer credit for paid family and medical leave allowed to that person under the Code, Section 45S as a result of wages paid to employees based in the State during the taxable year. For purposes of this section, "employees based in the State" means employees that perform more than 50% of employee-related activities for the employer at a location in the State.

**Sec. A-3. 36 MRSA §5164, sub-§2,** as enacted by P&SL 1969, c. 154, Pt. F, §1, is amended to read:

**2. Shares of fiduciary adjustment.** The respective shares of an estate or trust and its beneficiaries, including, solely for the purpose of this allocation, non-resident beneficiaries, in the fiduciary adjustment ~~shall~~ must be in proportion to their respective shares of federal distributable net income of the estate or trust. If the estate or trust has no federal distributable net income for the taxable year, the share of each beneficiary in the fiduciary adjustment ~~shall~~ must be in proportion to ~~his~~ the beneficiary's share of the estate or trust income for ~~such~~ that year, under local law or the terms of the instrument, ~~which~~ that is required to be distributed currently and any other amounts of such income distributed in ~~such~~ that year. Any balance of the fiduciary adjustment ~~shall~~ must be allocated to ~~to~~ the estate or trust.

**Sec. A-4. 36 MRSA §5204,** as amended by PL 2011, c. 548, §29, is repealed.

**Sec. A-5. 36 MRSA §5204-A,** as amended by PL 2011, c. 380, Pt. N, §16 and affected by §19, is repealed.