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

municipality for use of private party burn permit software approved under subsection 1.

Sec. 3. Appropriations and allocations. The following appropriations and allocations are made.

AGRICULTURE, CONSERVATION AND FORESTRY, DEPARTMENT OF

Division of Forest Protection Z232

Initiative: Provides funding for an online burn permit system from InforME.

| GENERAL FUND All Other | 2021-22 \$7,200 | 2022-23 \$9,600 |
|---------------------------|---------------------------|------------------------|
| GENERAL FUND TOTAL | \$7,200 | \$9,600 |

See title page for effective date.

CHAPTER 415 H.P. 226 - L.D. 322

An Act To Provide Occupants of Motor Vehicles with Gold Star Family Registration Plates Free Entry to State Parks and Historic Sites

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

Sec. 1. 12 MRSA §1819, as amended by PL 2013, c. 1, Pt. J, §1 and c. 405, Pt. A, §24, is further amended by adding at the end a new paragraph to read:

A person displaying on the person's motor vehicle gold star family registration plates issued in accordance with Title 29-A, section 524-B and any passengers in that vehicle are not required to pay a fee for admission to any state-owned park or historic site managed by the State. The free entry is for day use only. For purposes of this paragraph, "day use" does not include camping.

See title page for effective date.

CHAPTER 416 H.P. 285 - L.D. 401

An Act To Provide a Sales and Use Tax Exemption for Certain Nonprofit Cemeteries

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

Sec. 1. 36 MRSA §1760, sub-§107 is enacted to read:

107. Nonprofit cemeteries. Sales to a cemetery company that is exempt from federal income tax under Section 501(c)(13) of the Code.

Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Revenue Services, Bureau of 0002

Initiative: Provides one-time funding for computer programming costs to create a new sales tax exemption certificate.

| GENERAL FUND | 2021-22 | 2022-23 |
|--------------------|---------|---------|
| All Other | \$5,000 | \$0 |
| GENERAL FUND TOTAL | \$5,000 | \$0 |

Sec. 2. Effective date. This Act takes effect January 1, 2022.

Effective January 1, 2022.

CHAPTER 417 H.P. 315 - L.D. 435

An Act To Provide a Sales and Use Tax Exemption for Certain Educational Collaboratives

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

Sec. 1. 36 MRSA §1760, sub-§107 is enacted to read:

107. Certain educational collaboratives. Beginning January 1, 2022, sales to an incorporated nonprofit collaborative whose members are regional school units, as defined in Title 20-A, section 1, subsection 24-B, and that is organized to assist those units with professional development opportunities and services.

Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Revenue Services, Bureau of 0002

Initiative: Provides one-time funding for computer programming costs to create a new sales tax exemption certificate.

| GENERAL FUND All Other | 2021-22 \$5,000 | 2022-23 \$0 | |
|------------------------------------|------------------------|-----------------------|--|
| GENERAL FUND TOTAL | \$5,000 | \$0 | |
| See title page for effective date. | | | |