

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND THIRTIETH LEGISLATURE

SECOND SPECIAL SESSION
September 29, 2021

SECOND REGULAR SESSION
January 5, 2022 to May 9, 2022

THE GENERAL EFFECTIVE DATE FOR
SECOND SPECIAL SESSION
NON-EMERGENCY LAWS IS
DECEMBER 29, 2021

THE GENERAL EFFECTIVE DATE FOR
SECOND REGULAR SESSION
NON-EMERGENCY LAWS IS
AUGUST 8, 2022

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

Augusta, Maine
2022

Sec. 1. 36 MRSA §5219-S, sub-§2, as amended by PL 2021, c. 398, Pt. H, §4, is further amended to read:

2. Nonresident taxpayer. A nonresident individual who is an eligible individual is allowed a credit against the tax otherwise due under this Part in the amount of 25%, ~~or for taxable years beginning after December 31, 2020 and before January 1, 2022, 20%,~~ of the federal earned income credit for the same taxable year for a nonresident eligible individual who does not have a qualifying child and 12% of the federal earned income credit for the same taxable year for all other nonresident eligible individuals, ~~except that, for taxable years beginning after December 31, 2020 and before January 1, 2022, all nonresident eligible individuals are allowed a credit in the amount of 20% of the federal earned income credit for the same taxable year,~~ multiplied by the ratio of the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the individual's entire federal adjusted gross income, as modified by section 5122.

Sec. 2. 36 MRSA §5219-S, sub-§3, as amended by PL 2021, c. 398, Pt. H, §5, is further amended to read:

3. Part-year resident taxpayer. An eligible individual who files a return as a part-year resident in accordance with section 5224-A is allowed a credit against the tax otherwise due under this Part in the amount of 25%, ~~or for taxable years beginning after December 31, 2020 and before January 1, 2022, 20%,~~ of the federal earned income credit for the same taxable year for an eligible part-year individual who does not have a qualifying child and 12% of the federal earned income credit for the same taxable year for all other eligible part-year individuals, ~~except that, for taxable years beginning after December 31, 2020 and before January 1, 2022, all eligible part-year individuals are allowed a credit in the amount of 20% of the federal earned income credit for the same taxable year,~~ multiplied by a ratio, the numerator of which is the individual's Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph A for that portion of the taxable year during which the individual was a resident plus the individual's Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph B for that portion of the taxable year during which the individual was a nonresident and the denominator of which is the individual's entire federal adjusted gross income, as modified by section 5122.

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

Effective February 17, 2022.

**CHAPTER 494
H.P. 1317 - L.D. 1766**

An Act To Remove Watson's Bridge in the Town of Littleton from the List of Historic Bridges for Which the State Is Responsible for Maintenance and Rehabilitation

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

Sec. 1. 23 MRSA §603, first ¶, as amended by PL 2013, c. 36, §7, is further amended to read:

The State is responsible for the management of and all costs for maintenance and rehabilitation for the following historic bridges: Lovejoy Bridge, Andover; Robyville Bridge, Corinth; Hemlock Bridge, Fryeburg; Bennett Bridge, Lincoln Plantation; ~~Watson's Bridge, Littleton;~~ Artist's Bridge, Newry; Lowe's Bridge, Sangerville-Guilford; Babb's Bridge, Windham-Gorham; Wire Bridge, New Portland; Porter Bridge, Porter-Parsonsfield; Bailey Island Bridge, Harpswell; Sewall's Bridge, York; and Ryefield Bridge, Harrison-Otisfield.

See title page for effective date.

**CHAPTER 495
H.P. 1318 - L.D. 1767**

An Act To Ensure Tribal Representation in the Public Health Infrastructure

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

Sec. 1. 22 MRSA §412, sub-§5-A, as enacted by PL 2011, c. 306, §2, is amended to read:

5-A. Tribal district. The tribal district shall deliver components of essential public health services through the tribal district's public health liaisons, who are tribal employees or tribal district employees, and report to the tribes, the department's office of ~~minority health~~ population health equity and any other sources of funding. Responses to federal and state requests for applications may be issued by one tribe, 2 or more tribes collectively or the tribal district as the recipient of funds. The directors of the tribal health departments or health clinics serve as the tribal district coordinating council for public health in an advisory role to the tribal district. The council may establish subcommittees to work on specific projects approved by the council.

See title page for effective date.