

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals
(may include minor formatting differences from printed original)

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. 6. Appropriations and allocations. The following appropriations and allocations are made.

ETHICS AND ELECTION PRACTICES, COMMISSION ON GOVERNMENTAL

Governmental Ethics and Election Practices - Commission on 0414

Initiative: Provides a one-time allocation for programming costs to update the campaign finance report electronic filing system to incorporate submissions by ballot question committees.

OTHER SPECIAL REVENUE FUNDS	2021-22	2022-23
All Other	\$9,616	\$0
OTHER SPECIAL REVENUE FUNDS TOTAL	\$9,616	\$0

See title page for effective date.

CHAPTER 531

H.P. 1308 - L.D. 1757

An Act To Make Technical Changes to Maine 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 A-1. 36 MRSA §191, sub-§2, ¶Z, as amended by PL 2019, c. 498, §25, is repealed.

PART B

Sec. B-1. 36 MRSA §310, first ¶, as amended by PL 1981, c. 330 and PL 1997, c. 526, §14, is further amended to read:

The Bureau of Revenue Services shall hold qualifying examinations for assessors ~~at least 4 as necessary,~~ but not fewer than 2 times each year.

Sec. B-2. 36 MRSA §705, as amended by PL 1973, c. 620, §15, is further amended to read:

§705. County commissioners may appoint assessors; procedure

If for 3 months after any warrant for a ~~state or~~ county tax has been issued, a municipality ~~which that~~ is not part of a primary assessing area or is not a primary assessing area has neglected to choose assessors, or the assessors chosen have neglected to assess and certify such tax, the ~~Treasurer of State or of the county~~ treasurer of the county in which that municipality is located may so notify the county commissioners.

On receipt of such notification the county commissioners shall appoint 3 or more suitable persons in the county to be assessors for such municipality. New warrants ~~shall must~~ be issued to ~~such those~~ assessors, ~~which~~

~~said;~~ those warrants ~~shall~~ supersede the ~~state and~~ county warrants originally issued to the assessors of the delinquent municipality.

Assessors appointed under this section ~~shall must~~ be duly sworn; ~~shall be~~ are subject to the same duties and penalties as other assessors; and shall assess upon the polls and estates of the municipality its due proportion of ~~state and~~ county taxes; and such reasonable charges for time and expense in making the assessment as the county commissioners may approve, ~~which said;~~ such charges ~~shall must~~ be paid from the county treasury.

Sec. B-3. 36 MRSA §751 is amended to read:

§751. State and county County taxes; collection

~~State and county taxes shall be collected by the~~ The tax collector ~~and paid by him~~ shall collect county taxes and pay those taxes to the treasurer of his the municipality as other taxes are paid.

Sec. B-4. 36 MRSA §843, sub-§4, as amended by PL 2019, c. 379, Pt. A, §5, is further amended to read:

4. Payment requirements for taxpayers. A taxpayer filing an appeal under this section must pay an amount of current taxes equal to the greater of the amount of taxes paid in the immediately preceding tax year, to the extent that amount does not exceed the amount of taxes due in the current tax year, and the amount of taxes in the current tax year that is not in dispute. ~~If the taxpayer has filed an appeal under this section without having paid an amount of current taxes equal to the amount of taxes paid in the immediately preceding tax year, as long as that amount does not exceed the amount of taxes due in the current tax year or the amount of taxes in the current tax year not in dispute, whichever is greater, paying the appropriate amount of taxes by or after the due date or according to a payment schedule mutually agreed to in writing by the taxpayer and the municipal officers, the appeal process must be suspended until the taxes, together with any accrued interest and costs, have been paid. If an appeal is in process upon expiration of a due date or written payment schedule date for payment of taxes in a particular municipality, without the appropriate amount of taxes having been paid, whether the taxes are due for the year under appeal or a subsequent tax year, the appeal process must be suspended until the appropriate amount of taxes described in this subsection, together with any accrued interest and costs, has been paid. This subsection does not apply to property with a valuation of less than \$500,000.~~

Sec. B-5. 36 MRSA §891 is amended to read:

§891. Collection of delinquent ~~state and~~ county taxes

When the time for the payment of a ~~state or~~ county tax has expired and it is unpaid, the ~~Treasurer of State~~

~~or of the county treasurer~~ shall give notice thereof to the treasurer of any delinquent municipality, and unless such tax ~~shall be~~ is paid within 60 days, the ~~Treasurer of State or of the county treasurer~~ may issue ~~his~~ a warrant to the sheriff of the county, returnable in 90 days, requiring ~~him~~ the sheriff to levy by distress and sale upon the real and personal property of any of the inhabitants of the municipality. The sheriff or ~~his~~ the sheriff's deputy shall execute such warrants, observing the regulations provided for satisfying warrants against delinquent collectors prescribed by sections 803, 896 and 897.

Sec. B-6. 36 MRSA §943, 5th ¶, as amended by PL 1993, c. 422, §7, is further amended to read:

The municipal treasurer shall notify the party named on the tax lien mortgage and each record holder of a mortgage on the real estate not more than 45 days nor less than 30 days before the foreclosing date of the tax lien mortgage, in a writing signed by the treasurer or bearing the treasurer's facsimile signature and left at the holder's last and usual place of abode or sent by certified mail, return receipt requested, to the holder's last known address, of the impending automatic foreclosure and indicating the exact date of foreclosure. For sending this notice, the municipality is entitled to receive \$3 plus all certified mail, return receipt requested, fees. These costs must be added to and become a part of the tax. If notice is not given in the time period specified in this section to the party named on the tax lien mortgage or to any record holder of a mortgage, the person not receiving timely notice may redeem the tax lien mortgage until 30 days after the treasurer does provide notice in the manner specified in this section.

See title page for effective date.

CHAPTER 532

H.P. 1312 - L.D. 1761

An Act To Amend the Inspection Requirement for Facilities for Children and Adults with a National Accreditation

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

Sec. 1. 22 MRSA §7801, sub-§6, as enacted by PL 2011, c. 145, §2, is amended to read:

6. National accreditation. A person, firm, corporation or association operating a program or facility described under subsection 1 that receives and maintains accreditation from a national accrediting body approved by the department ~~must~~ may be deemed determined by the department to be in compliance with comparable state licensing rules upon its submission to the department of written evidence of compliance including, but

not limited to, national accreditation approval, reports, findings and responses. The department may review compliance under this subsection in response to a complaint against the program or facility.

See title page for effective date.

CHAPTER 533

H.P. 1313 - L.D. 1762

An Act To Amend the Law Regarding Expiration of Disability Plates and Placards and Fees for Recycler Licenses

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

Sec. 1. 29-A MRSA §521, sub-§5, ¶B, as enacted by PL 2013, c. 496, §10, is amended to read:

B. When the Secretary of State determines the disability to be permanent from the application, ~~the disability plate or placard expires upon the expiration date of that person's driver's license or non-driver identification card issued by this State. The~~ the applicant is not required to continue to provide proof of disability upon renewal of the applicant's disability plate or placard. A disability plate or placard issued with a determination pursuant to this paragraph may be renewed for a period not to exceed 6 years. The Secretary of State may adopt rules to implement this paragraph. Rules adopted pursuant to this paragraph are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

Sec. 2. 29-A MRSA §1105, sub-§2, as amended by PL 1997, c. 437, §28, is further amended to read:

2. License fee. The fee for the issuance or renewal of a license is \$150. ~~A business licensed under this Title as a new car dealer, used car dealer or equipment dealer is exempt from this fee.~~

See title page for effective date.

CHAPTER 534

H.P. 1316 - L.D. 1765

An Act To Support Child Care for Working Families

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

Sec. 1. 22 MRSA §3762, sub-§8, ¶C, as amended by PL 2009, c. 291, §6, is further amended to read: