

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

a member or former member of the military forces identified in this legislation; and

Whereas, the Legislature wishes to honor the services of the Honorable John L. Tuttle, Jr., by allowing his burial in the Maine Veterans' Memorial Cemetery System in accordance with the pending federal legislation; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 37-B MRSA §504, sub-§4, ¶B-1 is enacted to read:

B-1. The director may allow the earth burial in one of the cemeteries of a person, and any spouse or minor child of that person, who meets the criteria established by the department by rule and who died while:

- (1) A member or former member of the National Guard;
- (2) A member or former member of the state military forces or the Reserve Components of the United States Armed Forces; or
- (3) A member of a reserve officer training corps of the United States Armed Forces.

The department shall adopt rules necessary to implement this paragraph, including rules governing the eligibility for burial in the cemeteries. In establishing criteria for the burial of a person under this paragraph, the department shall ensure that such criteria comply with any applicable state or federal requirements. Rules adopted pursuant to this paragraph are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

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

Effective April 14, 2022.

CHAPTER 594

H.P. 1314 - L.D. 1763

An Act To Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes

Emergency preamble. **Whereas**, acts and resolves of the Legislature do not become effective until

90 days after adjournment unless enacted as emergencies; and

Whereas, state tax law needs to be updated to conform to federal law before the 90-day period expires to avoid delay in the processing of income tax returns for 2021; and

Whereas, legislative action is immediately necessary to ensure continued and efficient administration of the state income tax and certain other state taxes; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 36 MRSA §111, sub-§1-A, as amended by PL 2021, c. 398, Pt. H, §1, is further amended to read:

1-A. Code. "Code" means the United States Internal Revenue Code of 1986 and amendments to that Code as of ~~April 30~~ December 31, 2021.

Sec. 2. Application. This Act applies to tax years beginning on or after January 1, 2021 and to any prior tax year as specifically provided by the United States Internal Revenue Code of 1986 and amendments to that Code as of December 31, 2021.

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

Effective April 14, 2022.

CHAPTER 595

H.P. 1416 - L.D. 1910

An Act To Improve Children's Mental Health by Requiring Insurance Coverage for Certain Mental Health Treatment

Emergency preamble. **Whereas**, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the COVID-19 pandemic has exacerbated the need for mental health treatment, especially among young people in the State; and

Whereas, in response to COVID-19 and on an ongoing basis, it is important for young people in the State to have access to mental health treatment that uses evidence-based practices; and