

# 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.**

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**Augusta, Maine**  
**2022**

completed and a report submitted in time for submission to the next legislative session; 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

**Sec. 1. Stakeholder group. Resolved:** That the Public Higher Education Systems Coordinating Committee, established in the Maine Revised Statutes, Title 20-A, section 9, shall convene a stakeholder group, in collaboration with the Maine Independent Colleges Association and the Department of Education, to study a comprehensive approach on equity in and access to the State's early college programs. The stakeholder group shall make findings and recommendations regarding the following:

1. Establishing a state standard for dual enrollment certification;
2. Improving access to navigational support for high school students;
3. Increasing how and when public colleges accept credits taken through early college programs;
4. How the cap of 10% of the total funding available to the department for postsecondary education that may be used for high school students to take a postsecondary course during the summer term pursuant to Title 20-A, section 4776 limits equitable access for students;
5. The current credit limit per semester pursuant to Title 20-A, section 4775;
6. The eligible student population who may access early college courses and who receives or should receive priority for limited spots;
7. The cost of textbooks or access codes for online textbooks, licensing fees or other costs for course materials;
8. Any recommendations of the State's public higher education and dual enrollment stakeholder group and its report on statewide dual enrollment equity in policy, expected to be published in April of 2022; and
9. Any other areas that affect equity in and access to early college programs in the State.

**Sec. 2. Report. Resolved:** That the Public Higher Education Systems Coordinating Committee with the Maine Independent Colleges Association and the Department of Education shall submit and present a report to the joint standing committee of the Legislature having jurisdiction over education matters no later than February 1, 2023. The report must include, but is not limited to, any recommendations pursuant to the study conducted under section 1, including suggested legislation, to improve the State's early college programs. The

joint standing committee of the Legislature having jurisdiction over education matters may report out legislation related to the report to the 131st Legislature in 2023.

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

Effective April 26, 2022.

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## CHAPTER 170

### H.P. 308 - L.D. 428

#### **Resolve, Directing Maine Revenue Services To Review and Report Regarding Worldwide Combined Reporting of Certain Corporations for Income Tax Purposes**

**Sec. 1. Review of worldwide combined reporting by certain corporations for income tax purposes. Resolved:** That the Department of Administrative and Financial Services, Maine Revenue Services, referred to in this resolve as "Maine Revenue Services," shall review in accordance with section 2 the impact on the State's income tax and the State's economy of adopting a system for apportionment of income for purposes of calculating income tax for corporations that are part of an affiliated group with members outside of the United States.

**Sec. 2. Scope of review; report. Resolved:** That Maine Revenue Services shall:

- A. Review the State's corporate income tax law and identify statutory and administrative changes that would be necessary to adopt a corporate income tax system that requires worldwide combined reporting for income tax purposes and that allows a corporation to elect to compute income on a water's edge combined report;
- B. Consider:
  - (1) The need to define income of a combined group under worldwide combined reporting;
  - (2) The need to adjust the State's income tax nexus laws;
  - (3) The need to adjust the State's method of apportioning corporate income for income tax purposes;
  - (4) The implications of permitting corporations to elect to file a return based on water's edge combined reporting and conditions under which a corporation may be allowed to withdraw from that election; and

(5) Any other statutory changes necessary to implement changes to the system described in paragraph A; and

C. Report to the joint standing committee of the Legislature having jurisdiction over taxation matters by February 1, 2023 the projected impact and policy considerations of adopting a corporate income tax system that requires worldwide combined reporting for income tax purposes and that allows a corporation to elect to compute income by a water's edge combined report. Maine Revenue Services shall include in its report an analysis of how such a system would affect conformity of the State's income tax system with the federal income tax system, including changes to the federal system currently being considered by the United States Congress.

**Sec. 3. Legislation. Resolved:** That the joint standing committee of the Legislature having jurisdiction over taxation matters may submit legislation related to the report submitted pursuant to this resolve to the 131st Legislature in 2023.

See title page for effective date.

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## CHAPTER 171

### S.P. 272 - L.D. 684

#### **Resolve, To Amend MaineCare Reimbursement Provisions Governing Supplemental Payments to Nursing Facilities with High MaineCare Use**

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

**Whereas,** under the current MaineCare program for reimbursing a nursing facility, to be eligible for a supplemental payment, the nursing facility must have base year direct and routine aggregate costs per day that are less than the median aggregate direct and routine allowable costs for the facility's peer group; and

**Whereas,** the people of the State need and deserve financially stable nursing facilities; and

**Whereas,** nursing facilities take care of the most vulnerable and elderly Maine residents and prompt action is needed to support nursing facilities in that endeavor; 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

**Sec. 1. Department of Health and Human Services to amend payments to nursing facilities with high MaineCare utilization. Resolved:** That, by July 1, 2021, the Department of Health and Human Services shall amend its rules in Chapter 101, MaineCare Benefits Manual, Chapter III, Section 67, Principles of Reimbursement for Nursing Facilities, governing supplemental payments to nursing facilities where the number of MaineCare residents constitutes more than 80% of the total number of residents to remove the requirement that such nursing facilities have base year direct and routine aggregate costs per day that are less than the median aggregate direct and routine allowable costs for the facility's peer group.

**Sec. 2. Appropriations and allocations. Resolved:** That the following appropriations and allocations are made.

#### **HEALTH AND HUMAN SERVICES, DEPARTMENT OF**

##### **Nursing Facilities 0148**

Initiative: Provides funding for the Department of Health and Human Services to amend its rules governing supplemental payments to nursing facilities where the number of MaineCare residents constitutes more than 80% of the total number of residents to remove the requirement that such nursing facilities have base year direct and routine aggregate costs per day that are less than the median aggregate direct and routine allowable costs for the facility's peer group.

<b>GENERAL FUND</b>	<b>2021-22</b>	<b>2022-23</b>
All Other	\$21,592	\$24,185
<b>GENERAL FUND TOTAL</b>	<b>\$21,592</b>	<b>\$24,185</b>
<b>FEDERAL EXPENDITURES FUND</b>	<b>2021-22</b>	<b>2022-23</b>
All Other	\$53,635	\$51,042
<b>FEDERAL EXPENDITURES FUND TOTAL</b>	<b>\$53,635</b>	<b>\$51,042</b>
<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2021-22</b>	<b>2022-23</b>
All Other	\$4,802	\$4,802
<b>OTHER SPECIAL REVENUE FUNDS TOTAL</b>	<b>\$4,802</b>	<b>\$4,802</b>

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

Effective May 2, 2022.

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