

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND THIRTY-FIRST LEGISLATURE

FIRST REGULAR SESSION
December 7, 2022 to March 30, 2023

FIRST SPECIAL SESSION
April 5, 2023 to July 26, 2023

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NONEMERGENCY LAWS IS
JUNE 29, 2023

THE GENERAL EFFECTIVE DATE FOR
FIRST SPECIAL SESSION
NONEMERGENCY LAWS IS
OCTOBER 25, 2023

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

Augusta, Maine
2023

**Higher Education and Educator Support Services
Z082**

Initiative: Provides one-time funds for software updates necessary to allow a professional teacher certificate or educational technician certificate to be reissued to a teacher or educational technician who has retired and whose certificate has lapsed.

GENERAL FUND	2023-24	2024-25
All Other	\$10,000	\$0
GENERAL FUND TOTAL	\$10,000	\$0

See title page for effective date.

**CHAPTER 443
S.P. 314 - L.D. 756**

**An Act to Limit Changes to the
Resource Coordination
Agreement Between the
Bureau of State Police and the
Penobscot County Sheriff's
Department and Require
Annual Reporting Regarding
Resource Coordination
Agreements**

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

Sec. 1. 25 MRSA §1511 is enacted to read:

§1511. Annual report regarding resource coordination agreements and other services

Beginning January 1, 2024 and annually thereafter, the Bureau of State Police shall report to the joint standing committees of the Legislature having jurisdiction over criminal justice matters, transportation matters and appropriations and financial affairs regarding resource coordination agreements between the Bureau of State Police and county sheriffs' departments, including where those agreements are in place, a summary of the agreements and any changes to those agreements in the prior calendar year. The Bureau of State Police shall also provide to those joint standing committees a summary of the services provided by the State Police throughout the State. A joint standing committee may report out a bill to the Legislature based on the reports submitted to the committee pursuant to this section. As used in this section, "resource coordination agreement" means the coordination of services by the Bureau of State Police and a county sheriff to provide law enforcement services in response to requests by the public in a manner that maximizes efficiency and reduces duplication of effort.

Sec. 2. Restriction on change to resource coordination agreement with Penobscot County

Sheriff's Department. Notwithstanding any provision of law to the contrary, before December 1, 2024, the Department of Public Safety, Bureau of State Police may not change its resource coordination agreement with the Penobscot County Sheriff's Department that was in effect on May 1, 2023 unless mutually agreed upon by the Bureau of State Police and the Penobscot County Sheriff's Department. If the resource coordination agreement is changed, that change must be documented in writing and provided to the Joint Standing Committee on Criminal Justice and Public Safety, the Joint Standing Committee on Transportation and the Joint Standing Committee on Appropriations and Financial Affairs as soon as practicable after it has been mutually agreed upon by the Bureau of State Police and the Penobscot County Sheriff's Department.

As used in this section, "resource coordination agreement" has the same meaning as in the Maine Revised Statutes, Title 25, section 1511.

See title page for effective date.

**CHAPTER 444
S.P. 432 - L.D. 1063**

**An Act to Provide Equitable
Tax Treatment to State-
licensed Cannabis Businesses**

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

Sec. 1. 28-B MRSA §1101, sub-§2, ¶D is enacted to read:

D. Any funds remaining in the fund after expenditures made in accordance with paragraphs A to C must be used to fund:

(1) The cost of the tax deductions for business expenses related to carrying on a business as a cannabis establishment or a testing facility provided pursuant to Title 36, section 5122, subsection 2, paragraph PP and Title 36, section 5200-A, subsection 2, paragraph BB. By June 1st annually, the State Tax Assessor shall determine the cost of those deductions during the prior calendar year and report that amount to the State Controller, who shall transfer that amount from the remaining funds in the fund to the General Fund; and

(2) The cost of the position in the Bureau of Revenue Services within the department to administer the tax deductions provided pursuant to Title 36, section 5122, subsection 2, paragraph PP and Title 36, section 5200-A, subsection 2, paragraph BB. By June 1st annually, the commissioner shall determine the cost of the position in the bureau to administer those

deductions during the prior calendar year and report that amount to the State Controller, who shall transfer that amount from the remaining funds in the fund to the General Fund.

GENERAL FUND TOTAL \$93,918 \$123,845

See title page for effective date.

Sec. 2. 36 MRSA §5122, sub-§2, ¶PP, as enacted by PL 2017, c. 452, §31, is amended to read:

PP. For taxable years beginning on or after January 1, 2018, for business expenses related to carrying on a trade or business as a registered caregiver or a registered dispensary, as defined in Title 22, section 2422, an amount equal to the deduction that would otherwise be allowable under this Part to the extent that the deduction is disallowed under the Code, Section 280E. For taxable years beginning on or after January 1, 2023, for business expenses related to carrying on a trade or business as a registered caregiver, a registered dispensary or a manufacturing facility, as defined in Title 22, section 2422, or a cannabis establishment or testing facility, as defined in Title 28-B, section 102, an amount equal to the deduction that would otherwise be allowable under this Part to the extent that the deduction is disallowed under the Code, Section 280E.

Sec. 3. 36 MRSA §5200-A, sub-§2, ¶BB, as enacted by PL 2017, c. 452, §32, is amended to read:

BB. For taxable years beginning on or after January 1, 2018, for business expenses related to carrying on a trade or business as a registered caregiver or a registered dispensary, as defined in Title 22, section 2422, an amount equal to the deduction that would otherwise be allowable under this chapter to the extent that the deduction is disallowed under the Code, Section 280E. For taxable years beginning on or after January 1, 2023, for business expenses related to carrying on a trade or business as a registered caregiver, a registered dispensary or a manufacturing facility, as defined in Title 22, section 2422, or a cannabis establishment or testing facility, as defined in Title 28-B, section 102, an amount equal to the deduction that would otherwise be allowable under this chapter to the extent that the deduction is disallowed under the Code, Section 280E.

Sec. 4. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Revenue Services, Bureau of 0002

Initiative: Establishes one limited-period Tax Examiner position through June 7, 2025 and provides funding for related All Other costs.

GENERAL FUND	2023-24	2024-25
Personal Services	\$88,100	\$119,500
All Other	\$5,818	\$4,345

CHAPTER 445

S.P. 457 - L.D. 1123

**An Act to Create a
Presumption Under the Maine
Workers' Compensation Act of
1992 That a Cardiovascular
Injury or Disease or
Pulmonary Disease Suffered by
Certain Law Enforcement
Officers Is in the Course of
Employment**

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

Sec. 1. 39-A MRSA §328-D is enacted to read:

§328-D. Cardiovascular injury or disease and pulmonary disease suffered by a law enforcement officer or resulting in a law enforcement officer's death

Cardiovascular injury or disease and pulmonary disease suffered by a law enforcement officer or resulting in a law enforcement officer's death are governed by this section.

1. Law enforcement officer defined. For the purposes of this section, "law enforcement officer" means an active member of a law enforcement agency, as defined in Title 5, section 4651, if the person is vested by law with the power to make arrests for crimes or serve criminal process, whether that power extends to all crimes or is limited to specific crimes and if the person holds a current and valid certificate issued by the Board of Trustees of the Maine Criminal Justice Academy pursuant to Title 25, section 2803-A.

2. Presumption. There is a rebuttable presumption that a law enforcement officer received the injury or contracted the disease arising out of and in the course of employment, that sufficient notice of the injury or disease has been given and that the injury or disease was not occasioned by the willful intention of the law enforcement officer to cause self-injury or injury to another if the law enforcement officer has been an active member of a law enforcement agency, as defined in Title 5, section 4651, for at least 2 years prior to a cardiovascular injury or the onset of a cardiovascular disease or pulmonary disease and if:

A. The disease has developed or the injury has occurred within 6 months of having participated in law enforcement activities or in a training or drill that involved law enforcement activities; or