MAINE STATE LEGISLATURE

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LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND THIRTY-FIRST LEGISLATURE

SECOND REGULAR SESSION January 3, 2024 to May 10, 2024

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Government and submitted electronically. All health maintenance organizations providing payment or reimbursement for diagnosis or treatment of a condition or a complaint by a licensed hospital must accept the current standardized claim form for professional or facility services, as applicable, approved by the Federal Government and submitted electronically, and any claims for facility services must identify the physical location, including hospital off-campus locations, where services are provided. A health maintenance organization may not be required to accept a claim submitted on a form other than the applicable form specified in this section and may not be required to accept a claim that is not submitted electronically, except from a health care practitioner who is exempt pursuant to Title 24, section 2985. All services provided by a health care practitioner in an office setting must be submitted on the standardized federal form used by noninstitutional providers and suppliers. Services in a nonoffice setting may be billed as negotiated between the health maintenance organization and health care practitioner. For purposes of this section, "office setting" means a location where the health care practitioner routinely provides health examinations, diagnosis and treatment of illness or injury on an ambulatory basis whether or not the office is physically located within a facility.

See title page for effective date.

CHAPTER 522 S.P. 627 - L.D. 1596

An Act to Expand Access to Drug Treatment Courts

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

Sec. 1. 4 MRSA §421, sub-§2, ¶E, as enacted by PL 1999, c. 780, §1, is amended to read:

E. To promote effective interaction and use of resources among justice system personnel and community agencies; and

Sec. 2. 4 MRSA §421, sub-§2, ¶F, as enacted by PL 1999, c. 780, §1, is amended to read:

F. To reduce the overcrowding of prisons-; and

Sec. 3. 4 MRSA \$421, sub-\$2, \PG is enacted to read:

G. To ensure that substance use disorder treatment programs are available statewide and accessible to residents in rural areas of the State.

See title page for effective date.

CHAPTER 523 S.P. 851 - L.D. 2023

An Act to Make Technical Changes to Maine's Tax Laws

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

PART A

Sec. A-1. 36 MRSA §251 is amended to read:

§251. Warrants for town assessment of state tax

When a state tax is imposed and required to be assessed by the proper municipal officers of towns, the Treasurer of State shall send such warrants as he is, from time to time, ordered to issue prescribed under section 254 for the assessment thereof of that state tax to the assessors, requiring them forthwith immediately to assess the sum apportioned to their town or place municipality, and to commit their assessment to the constable or collector for collection.

Sec. A-2. 36 MRSA §252, as amended by PL 1975, c. 765, §3, is further amended to read:

§252. Time for issuance

When a state tax is ordered by the Legislature, the Treasurer of State shall send his warrants directed to the assessors of each municipality, as soon after the first day of April as is practicable, requiring them to assess upon the estates of such each municipality its proportion of the state tax for the current year; and shall in a like manner for the succeeding year, send like warrants for the state tax. The Treasurer of State shall send such warrants for the state tax in a similar manner for the succeeding year.

Sec. A-3. 36 MRSA §253 is amended to read:

§253. -- requirements Warrant requirements

The Warrants issued by the Treasurer of State in his warrant shall must require the assessors of each municipality to make a fair list of their assessments, as required by this Title; to commit such list to the tax collector of such municipality in accordance with section 709; and to return a certificate thereof of those assessments in accordance with section 712.

Sec. A-4. 36 MRSA §382, as amended by PL 1973, c. 620, §11 and c. 625, §242 and repealed and replaced by c. 695, §7, is further amended to read:

§382. Failure of assessor to furnish information

If any municipal assessor or assessor of a primary assessing area fails to appear before the State Tax Assessor or his the State Tax Assessor's agent as provided in this Title, or to transmit to him the State Tax Assessor the lists named within 10 days after the mailing or publication of notice or notices to them to so appear or transmit said those lists, the State Tax Assessor may in

his discretion report the valuation of the estates and property liable to taxation in the town so municipality in default, as he shall deem the State Tax Assessor considers just and equitable.

Sec. A-5. 36 MRSA §383, sub-§1, as enacted by PL 1999, c. 487, §1, is amended to read:

1. Annual return. The municipal assessors and the assessors of primary assessing areas shall make and return lists, which must be seasonably furnished by the State Tax Assessor for that purpose, of all such information as to the assessment of property and collection of taxes as may be needed in the work of the State Tax Assessor, including annually the land value, exclusive of buildings and all other improvements, and the valuation of each class of property assessed in their respective jurisdictions, with the total valuation and percentage of taxation, together with a statement to the best of their knowledge and belief of the ratio, or percentage of current just value, upon which the assessments are based and itemized lists of property upon which the towns municipalities have voted to affix values for taxation purposes.

Sec. A-6. 36 MRSA §611, as amended by PL 2017, c. 367, §3, is further amended to read:

§611. Equipment tax

Machinery and other personal property brought into this State, after April 1st and prior to December 31st by any person upon whom no personal property tax was assessed on April 1st in the this State of Maine, shall must be taxed as other personal property in the town municipality in which it is used for the first time in this State.

When the assessors are informed by the owner or otherwise of the presence within the town municipality of such personal property governed by this section, the assessors shall give notice in writing to the owner to furnish to the assessors a true and perfect list of such personal property within 15 days from the receipt of such that notice and, except as otherwise provided in this section, section 706-A is applicable to this section.

The assessors shall assess a tax upon any such personal property governed by this section in accordance with other property assessed for the same tax year, except that, if the tax is paid within 2 months of assessment, interest from the due date of taxes for the tax year involved does not apply.

Except as otherwise provided in this section, the collection of such taxes shall on personal property governed by this section must be in accordance with this chapter.

Sec. A-7. 36 MRSA §943, 9th \P is amended to read:

Whenever If the person against whom the tax is assessed shall have died dies after the tax has been committed and prior to the expiration of the 18 months 18 month period of foreclosure and such if that person shall have has left a will offered for probate, the probate judge of the county wherein said in which that will is offered upon petition of any devisee of the real estate on which said that tax is unpaid may grant a period of redemption not to exceed 60 days following the final allowance or disallowance of said that will. Notice of said the petition shall must be given to the tax collector of the town wherein said municipality in which the property is located and a certified copy of the court order shall must be filed in the registry of deeds of the county wherein in which the property is located.

Sec. A-8. 36 MRSA §943-C, sub-§2, as amended by PL 2023, c. 358, §1, is further amended to read:

2. Notification; appeal. At least 90 days prior to listing property for sale, the municipal officers or their designee shall send a written notice to the last known address of the former owner, by United States Postal Service certified mail, return receipt requested, and first-class mail, of the right to require the sale process described in subsection 3. The State Tax Assessor shall prepare application forms, notices and instructions that must be used by municipalities to inform former owners of their right to apply for the sale process provided under subsection 3.

Sec. A-9. 36 MRSA §946, 3rd ¶, as enacted by PL 1975, c. 347, is amended to read:

No A municipal officer shall may not, while holding municipal office, acquire from that municipality any interest in real estate acquired by that municipality on account of nonpayment of taxes, unless such sale occurs by sealed bid after duly advertising the same at least twice during a 7-day period prior to the acceptance of bids. Any town official A municipal officer who submits a sealed bid shall may not take part in the bid acceptance process except that a municipal officer may purchase tax acquired property if the property was owned by the municipal officer's son, daughter child, spouse or parent immediately prior to its acquisition by the municipality and if such the purchase is authorized by the municipality.

Sec. A-10. 36 MRSA §1109, sub-§1, as amended by PL 2011, c. 240, §7, is further amended by amending the first blocked paragraph to read:

The assessor shall record, in the municipal office of the town municipality in which the farmland is located, the value of the farmland as established under this subchapter and the value at which the farmland would have been assessed had it not been classified under this subchapter.

Sec. A-11. 36 MRSA §1109, sub-§3, ¶**F,** as enacted by PL 1989, c. 748, §4, is amended to read:

- F. The likelihood that the preservation of the land as undeveloped open space will provide economic benefit to the town municipality by limiting municipal expenditures required to service development;
- **Sec. A-12. 36 MRSA §1137, sub-§2,** as enacted by PL 2007, c. 466, Pt. A, §58, is amended to read:
- 2. Classification. The assessor shall determine what land meets the requirements of this subchapter and shall classify such land as working waterfront land in accordance with this subchapter. The assessor shall file, in the municipal office of the town municipality in which the working waterfront land is located, the original schedule and the value of the working waterfront land as established under this subchapter and the value at which the working waterfront land would have been assessed had it not been classified under this subchapter.
- **Sec. A-13. 36 MRSA §1284,** as amended by PL 2019, c. 501, §26, is further amended to read:

§1284. Action to recover taxes

The State Tax Assessor may bring a civil action in the State Tax Assessor's own name to enforce the lien on real estate created by section 552, to secure the payment of state taxes assessed under sections 1331 and 1602 upon real estate not liable to be assessed in any town municipality. Such The action must be begun after the expiration of 8 months and within one year after August 1st following the date such the taxes were assessed. The proceedings must be in accordance with section 941, except that the preliminary notice and demand for payment of the tax as provided in that section may not be required.

- **Sec. A-14. 36 MRSA §6251, sub-§1, ¶B,** as amended by PL 2023, c. 360, Pt. A, §11 and c. 412, Pt. S, §6, is repealed and the following enacted in its place:
 - B. The taxpayer, if the sole owner of the property, has income, as defined in section 5219-KK, subsection 1, paragraph D, of less than \$40,000 for the calendar year immediately preceding the calendar year in which the claim is filed or, for applications filed after January 1, 2024, income of less than \$80,000 for the calendar year immediately preceding the calendar year in which the claim is filed. In the case of property that is owned by more than one owner, all owners together have income, as defined in section 5219-KK, subsection 1, paragraph D, of less than \$40,000 for the calendar year immediately preceding the calendar year in which the claim is filed or, for applications filed after January 1, 2024, income of less than \$80,000 for the calendar year immediately preceding the calendar year in which the claim is filed;
- **Sec. A-15. 36 MRSA §6251, sub-§1, ¶C,** as amended by PL 2023, c. 360, Pt. A, §12 and c. 412, Pt. S, §7, is repealed and the following enacted in its place:

- C. The taxpayer, if the sole owner of the property, has liquid assets of less than \$50,000 or, for applications filed after January 1, 2024, less than \$100,000. In the case of property that is owned by more than one owner, all the owners together have liquid assets of less than \$75,000 or, for applications filed after January 1, 2024, less than \$150,000; and
- **Sec. A-16. 36 MRSA §6252, sub-§5,** as amended by PL 2023, c. 412, Pt. S, §8, is further amended to read:
- **5. No municipal lien.** The property does not have an existing municipal lien against it other than a lien that may be released pursuant to section 6252-A, subsection 5

PART B

- **Sec. B-1.** 36 MRSA §5122, sub-§2, ¶M-2, as amended by PL 2023, c. 412, Pt. ZZZ, §2, is further amended by amending subparagraph (2), division (c) to read:
 - (c) "Military retirement plan" means retirement plan benefits received as a result of service in the active or reserve components of the United States Army, Navy, Air Force, Marines or, Coast Guard or Space Force.
- **Sec. B-2. 36 MRSA §5122, sub-§2, ¶HH,** as amended by PL 2023, c. 441, Pt. C, §4 and affected by §11, is further amended to read:
 - HH. To the extent included in federal adjusted gross income, annuity payments made to the survivor of a deceased member of the military who died as the result of service in active or reserve components of the United States Army, Navy, Air Force, Marines or, Coast Guard or Space Force under a survivor benefit plan or reserve component survivor benefit plan pursuant to 10 United States Code, Chapter 73 reduced by any amount claimed as a modification under paragraph M, M-1 or M-2;
- **Sec. B-3. 36 MRSA §5122, sub-§2, ¶LL,** as amended by PL 2015, c. 1, §5, is further amended to read:
 - LL. To the extent included in federal adjusted gross income and to the extent otherwise subject to Maine income tax, an amount equal to military compensation earned during the taxable year for service performed outside of this State pursuant to written military orders:
 - (1) For active duty service in the active components of the United States Army, Navy, Air Force, Marines of Coast Guard <u>or Space Force</u> by a service member whose permanent duty station during such service is located outside of this State; and

- (2) For active duty service in the active or reserve components of the United States Army, Navy, Air Force, Marines or, Coast Guard or Space Force or in the Maine National Guard by a service member in support of a federal operational mission or a declared state or federal disaster response when the orders are either at federal direction or at the direction of the Governor of this State;
- **Sec. B-4. 36 MRSA §5219-KK, sub-§1,** ¶**A-1,** as amended by PL 2023, c. 360, Pt. B, §13 and c. 412, Pt. S, §§1 to 3, is further amended by amending subparagraph (4) to read:
 - (4) For tax years beginning on or after January 1, 2024, notwithstanding subparagraphs (1) and, (2) and (3), for individuals 65 years of age or older, \$4,000.
- **Sec. B-5. 36 MRSA §5228, sub-§7,** as amended by PL 2001, c. 583, §18, is further amended to read:
- **7. Short taxable year.** Payment of taxes for a short taxable year must be made as provided in this subsection. For payment dates falling within the short taxable year, payment must be made as provided in subsection 4.
 - A. For an individual, a trust or an estate with a taxable year of less than 12 months, the estimated tax must be paid in full by the 15th day of the month following the end of the taxable year.
 - B. For a corporation or financial institution with a taxable year of less than 12 months, the estimated tax must be paid in full by the 15th day of the last month of the taxable year.
- **Sec. B-6. 36 MRSA §5242, 2nd** ¶, as enacted by PL 2021, c. 181, Pt. A, §14, is amended to read:

A person who is required by the assessor to <u>furnish file</u> a return of information in accordance with this section on or after January 31, 2022 and who fails to do so, or who willfully <u>furnishes files</u> a false or fraudulent return of information, is subject to a penalty of \$50 for each such failure.

See title page for effective date.

CHAPTER 524 S.P. 864 - L.D. 2036

An Act to Remove the Exemption for Certain Roadside Springs from Regulation as Public Water Systems in the Laws Regarding Water for Human Consumption

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

Sec. 1. 22 MRSA §2604-A, as enacted by PL 1997, c. 45, §2, is amended to read:

§2604-A. Roadside springs

A roadside spring is not a public water system if the owner of the roadside spring does not collect, charge or accept donations, fees or money for the water or for testing or maintenance of the water and does not post signs or construct other structures that invite persons to use the spring it does not serve an average of at least 25 individuals daily at least 60 days out of the year.

See title page for effective date.

CHAPTER 525 H.P. 1307 - L.D. 2045

An Act to Establish Training and Certification Standards for Probation and Parole Officers

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

- **Sec. 1. 25 MRSA §2801-A, sub-§5,** as amended by PL 2013, c. 147, §5, is further amended to read:
- **5. Law enforcement officer.** "Law enforcement officer" means a person who by virtue of public employment 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 who possesses a current and valid certificate issued by the board pursuant to section 2803-A. As used in this chapter, "law enforcement officer" does not include federal law enforcement officers of, attorneys prosecuting for the State or persons who perform probation functions or are adult probation supervisors as defined in Title 17-A, section 2, subsection 3-C.
- **Sec. 2. 25 MRSA §2801-A, sub-§7-A** is enacted to read:
- 7-A. Probation and parole officer. "Probation and parole officer" means an employee of the Department of Corrections with duties described in Title 34-A.