

# 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**

**THE GENERAL EFFECTIVE DATE FOR**  
**SECOND REGULAR SESSION**  
**NON-EMERGENCY LAWS IS**  
**AUGUST 9, 2024**

**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**  
**2024**

(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 ~~furnish~~ file a return of information in accordance with this section on or after January 31, 2022 and who fails to do so, or who willfully ~~furnishes~~ files a false or fraudulent return of information, is subject to a penalty of \$50 for each such failure.

See title page for effective date.

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**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.

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**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 ~~or~~, 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,