

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals
(may include minor formatting differences from printed original)

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.

Augusta, Maine
2024

**CHAPTER 619
S.P. 850 - L.D. 2022**

**An Act Updating 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 2023; 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 2023, c. 412, Pt. ZZZ, §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 December 31, ~~2022~~ 2023.

Sec. 2. Application. This Act applies to tax years beginning on or after January 1, 2023 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, 2023.

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

Effective April 12, 2024.

**CHAPTER 620
H.P. 1167 - L.D. 1835**

**An Act to Require the State to
Notify Indian Tribes and
Indian Nations When New
Laws Are Enacted That Need
to Be Certified**

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

PART A

Sec. A-1. 3 MRSA §601, as amended by PL 1989, c. 148, §§1 and 4 and affected by PL 2023, c. 369, Pt. A, §§2 and 5, is repealed and the following enacted in its place:

§601. Approval of legislation

This section applies when the agreement of an Indian tribe, nation or band to state legislation is required by the federal Maine Indian Claims Settlement Act of 1980, Public Law 96-420, formerly codified at 25 United States Code, Section 1725(e); the federal Aroostook Band of Micmacs Settlement Act, Public Law 102-171; or other act of Congress.

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Indian tribe, nation or band" means the Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseet Indians or the Mi'kmaq Nation.

B. "Legislation" means state legislation to which this section applies.

2. Deadline for certifying agreement. The legislation must expressly provide that it will not take effect, in whole or in part, unless each Indian tribe, nation or band whose agreement is required by federal law certifies its agreement to the legislation. Any deadline included in the legislation for the Indian tribe, nation or band to transmit the certification of its agreement to the legislation to the Secretary of State in accordance with subsection 4 may not be less than 120 days after final adjournment of the legislative session during which the legislation was enacted. For purposes of this section, legislation is enacted on the date that the Governor signs the legislation, the date that the unsigned legislation has the same force and effect pursuant to the Constitution of Maine, Article IV, Part Third, Section 2 as if the Governor had signed it or the date that the Governor's veto of the legislation is overridden.

3. Notice. Within 15 business days after final adjournment of a legislative session, the Secretary of State shall notify the chief or chiefs of an Indian tribe, nation or band, or the person designated by the chief or chiefs