

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.

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 A, §§2 and 5, is repealed and the following enacted in its place: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

pursuant to section 602 or 603, of each item of legislation enacted during the legislative session for which the certification of the agreement of the Indian tribe, nation or band is required by federal law. The notice must inform the chief or the chief's designee of the deadline, if any, set forth in the legislation for transmittal of the certification of the agreement of the Indian tribe, nation or band in accordance with subsection 4.

Between 60 and 75 business days after final adjournment of a legislative session, the Secretary of State shall send a 2nd notice to the person to whom the Secretary of State sent an initial notice under this subsection identifying each item of legislation for which the certification of the agreement of the Indian tribe, nation or band is required by federal law but has not been received. The notice must inform the person of the deadline, if any, set forth in each item of legislation for transmittal of the certification of the agreement of the Indian tribe, nation or band in accordance with subsection 4.

4. Certification of agreement. The chief or chiefs of an Indian tribe, nation or band whose agreement is required by federal law, or the person designated by the chief or chiefs pursuant to section 602 or 603, may certify the agreement of the Indian tribe, nation or band to the legislation in writing to the Secretary of State. The certification must state the date and manner in which the Indian tribe, nation or band agreed to the legislation and is prima facie evidence of agreement if submitted in accordance with the requirements of this subsection and within the transmittal deadline, if any, established in accordance with subsection 2. The Secretary of State shall transmit certified copies of the certification of agreement to the Secretary of the Senate, the Clerk of the House of Representatives and the Revisor of Statutes.

Sec. A-2. 3 MRSA §602, as amended by PL 1985, c. 672, §§1 and 4, is repealed and the following enacted in its place:

§602. Designees; notification to Secretary of State

The Chief of the Penobscot Nation and the Chief of the Houlton Band of Maliseet Indians may each designate, and the Chief of the Passamaquoddy Tribe at Sipayik and the Chief of the Passamaquoddy Tribe at Motahkomikuk may jointly designate, by name and title, a person to whom the Secretary of State must send any notices required under section 601, subsection 3 and who is authorized to certify an agreement to legislation in accordance with section 601, subsection 4. The designation, if any, must be in writing and filed with the Secretary of State. The Secretary of State shall transmit certified copies of each designation to the Secretary of the Senate, the Clerk of the House of Representatives and the Revisor of Statutes. A designation remains in effect until the Chief of the Penobscot Nation or the Chief of the Houlton Band of Maliseet Indians rescinds the designation or makes a new designation or until the Chief of the Passamaquoddy Tribe at Sipayik and the

Chief of the Passamaquoddy Tribe at Motahkomikuk jointly rescind the designation or jointly make a new designation.

Sec. A-3. 3 MRSA §603, as enacted by PL 1989, c. 148, §§2 and 4 and amended by PL 2023, c. 369, Pt. A, §4 and affected by c. 369, Pt. A, §§2 and 5, is repealed and the following enacted in its place:

§603. Mi'kmaq Nation designee; notification to Secretary of State

The Chief of the Mi'kmaq Nation may designate, by name and title, a person to whom the Secretary of State must send any notices required under section 601, subsection 3 and who is authorized to certify an agreement to legislation in accordance with section 601, subsection 4. A designation, if any, must be in writing and filed with the Secretary of State. The Secretary of State shall transmit certified copies of the designation to the Secretary of the Senate, the Clerk of the House of Representatives and the Revisor of Statutes. The designation remains in effect until the Chief of the Mi'kmaq Nation rescinds the designation or makes a new designation.

PART B

Sec. B-1. PL 2023, c. 370, §2 is amended to read:

Sec. 2. Contingent effective date. This Act takes effect ~~120~~ 150 days after adjournment of the ~~First Special~~ Second Regular Session of the 131st Legislature only if, within ~~90~~ 120 days after adjournment of the ~~First Special~~ Second Regular Session of the 131st Legislature, the Secretary of State receives written certification from the ~~Joint Tribal Council~~ Chief of the Passamaquoddy Tribe at Sipayik and the Chief of the Passamaquoddy Tribe at Motahkomikuk, or the chiefs' designee under the Maine Revised Statutes, Title 3, section 602, that the tribe has agreed to the provisions of this Act; from the ~~Governor and the Council~~ Chief of the Penobscot Nation, or the chief's designee under Title 3, section 602, that the nation has agreed to the provisions of this Act; and from the ~~Houlton Band Council~~ Chief of the Houlton Band of Maliseet Indians, or the chief's designee under Title 3, section 602, that the band has agreed to the provisions of this Act, copies of which must be submitted by the Secretary of State to the Secretary of the Senate, the Clerk of the House of Representatives and the Revisor of Statutes.

See title page for effective date.