

# 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**

**Sec. 4. Savings clause.** This Act does not affect a cause of action asserted before January 1, 2025 in a civil action or a motion under the Maine Revised Statutes, Title 14, former section 556 regarding the cause of action.

**Sec. 5. Legislative intent.** This Act is the Maine enactment of the Uniform Public Expression Protection Act as revised by the National Conference of Commissioners on Uniform State Laws. The text of the uniform act has been changed to conform to the Maine statutory conventions. The changes are technical in nature and it is the intent of the Legislature that this Act be interpreted as substantively the same as the uniform act.

**Sec. 6. Comments.** The Legislature accepts the Uniform Comments composed by the National Conference of Commissioners on Uniform State Laws as part of the Uniform Public Expression Protection Act.

**Sec. 7. Effective date.** This Act takes effect January 1, 2025.

Effective January 1, 2025.

---

---

**CHAPTER 627**

**H.P. 851 - L.D. 1337**

**An Act to Require a Biennial Report on the Corporate Income Tax to the Joint Standing Committee Having Jurisdiction over Taxation Matters**

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

**Sec. 1. 36 MRSA §5202-E** is enacted to read:

**§5202-E. Report on corporate income tax data reporting**

**1. Report.** Beginning January 31, 2025 and biennially thereafter, the bureau shall, consistent with section 191, provide a report on corporate income tax to the joint standing committee of the Legislature having jurisdiction over taxation matters. The report must include the following:

A. Of the 50 largest for-profit employers in the State as measured by payroll withholding, for which there is complete data, the number that paid zero state corporate income tax in the 4 most recent tax years or received a refunded portion of a refundable credit;

B. The number of corporations that filed corporate income taxes that reported over \$50,000,000, over \$100,000,000, over \$250,000,000 and over \$1,000,000,000 in federal taxable income for the 2 previous tax years;

C. For each income range identified in paragraph B:

(1) The total income reported;

(2) The total income apportioned to the State; and

(3) The number of filers that reported zero or less total corporate income tax due for the 4 most recent tax years for which there is complete data;

D. The percentage of corporations that filed corporate income taxes doing business in the State that reported total corporate income tax due of zero or less for the 4 most recent tax years for which there is complete data; and

E. The percentage of corporations that filed corporate income taxes doing business in the State that reported federal taxable income of greater than zero and reported total Maine corporate income tax due of zero or less for the 4 most recent tax years for which there is complete data; and

F. The percentage of corporations that filed corporate income taxes doing business in the State that reported federal taxable income of greater than zero and reported zero income apportioned to the State of adjusted federal income.

For the purposes of this section, "corporate" and "corporation" include C corporations and limited liability companies taxed as corporations in the State.

See title page for effective date.

---

---

**CHAPTER 628**

**H.P. 1023 - L.D. 1578**

**An Act to Adopt an Interstate Compact to Elect the President of the United States by National Popular Vote**

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

**Sec. 1. 21-A MRSA §723-A, sub-§1, ¶C,** as enacted by IB 2015, c. 3, §5, is amended to read:

C. "Continuing candidate" means a candidate who has not been ~~defeated~~ removed from consideration.

**Sec. 2. 21-A MRSA §723-A, sub-§2,** as amended by PL 2019, c. 320, §12, is further amended to read:

**2. Procedures.** Except as provided in subsections 3 ~~and~~ 4 ~~and~~ 7, the following procedures are used to determine the winner of an election determined by ranked-choice voting. The ranked-choice voting count must proceed in rounds. In each round, the number of votes