

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

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

Effective April 16, 2024.

CHAPTER 170

H.P. 1212 - L.D. 1891

Resolve, to Require the Office of Tax Policy to Study the Adoption of a Pass-through Entity Income Tax

Sec. 1. Department of Administrative and Financial Services, Bureau of Revenue Services, Office of Tax Policy to examine and evaluate system of taxation of business income and possible adoption of pass-through entity income tax. Resolved: That the Department of Administrative and Financial Services, Bureau of Revenue Services, Office of Tax Policy shall examine and evaluate the State's current system of taxation of business income, including the current system of taxing pass-through business income at the partner or shareholder level, and the possible adoption of a pass-through entity income tax to tax such pass-through income, including the possibility of moving the taxation of that income, or some portion of that income, from the partner or shareholder level to the business entity that generated the income. The study must include examination of the impact of the adoption of a pass-through entity income tax on a mandatory and an elective basis, on a permanent and time-limited basis and on a retroactive basis. The Office of Tax Policy shall also include in the study consideration of the impact of the federal state and local tax deduction limitation on individual taxpayers in the State, and the manner and fiscal impact of how a pass-through entity income tax has been enacted and implemented in other states to, in part, address the state and local tax deduction. The Office of Tax Policy may consult with national income tax experts as appropriate. No later than January 15, 2025, the Office of Tax Policy shall submit a report based on the study to the joint standing committee of the Legislature having jurisdiction over taxation matters that includes its findings and recommendations, including suggested legislation. The joint standing committee may submit legislation related to the report to the 132nd Legislature in 2025.

See title page for effective date.

CHAPTER 171

S.P. 1002 - L.D. 2289

Resolve, to Establish an Automotive Right to Repair Working Group

Sec. 1. Automotive right to repair working group. Resolved: That the Attorney General shall convene a working group to develop recommendations for legislation to establish an entity with rule-making and enforcement authority to adopt standards governing access to motor vehicle telematics systems and to otherwise implement and enforce the requirements of the Maine Revised Statutes, Title 29-A, section 1810.

1. The Attorney General or the Attorney General's designee shall participate in the working group and shall invite the participation in the working group of the following additional members:

- A. The Secretary of State or the Secretary of State's designee;
- B. Two members representing motor vehicle manufacturers, at least one of whom must represent an organization of motor vehicle manufacturers;
- C. One member representing aftermarket parts manufacturers;
- D. One member representing aftermarket parts distributors and retailers;
- E. Two members representing independent repair facilities, at least one of whom is an owner or operator of a facility;
- F. One member representing new motor vehicle dealers;
- G. One member representing a consumer advocacy organization; and
- H. One member representing a data privacy advocacy organization.

Members of the working group serve without compensation. The Office of the Attorney General shall provide necessary staffing services to the working group.

2. The working group shall develop recommendations for legislation to establish an entity to ensure cyber-secure access to motor vehicle-generated data to owners and owner-authorized independent repair facilities for maintenance, diagnostic and repair purposes. The recommendations developed by the working group must address that entity's ability to:

- A. Identify and adopt relevant standards for implementing the requirements of Title 29-A, section 1810, including standards relating to access to vehicle telematics systems;