

STATE OF MAINE

IN THE YEAR OF OUR LORD  
TWO THOUSAND NINETEEN

H.P. 1302 - L.D. 1831

**An Act To Correct Inconsistencies, Conflicts and Errors in the Laws of  
Maine**

**Emergency preamble.** Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

**Whereas,** acts of this and previous Legislatures have resulted in certain technical inconsistencies, conflicts and errors in the laws of Maine; and

**Whereas,** these inconsistencies, conflicts and errors create uncertainties and confusion in interpreting legislative intent; and

**Whereas,** it is vitally necessary that these uncertainties and this confusion be resolved in order to prevent any injustice or hardship to the citizens of Maine; 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. 4 MRSA §423, first ¶,** as amended by PL 2017, c. 407, Pt. A, §4, is further amended to read:

The Judicial Department shall report to the joint standing committee of the Legislature having jurisdiction over judiciary matters by February 15th annually on the establishment and operation of substance ~~abuse~~ use disorder treatment programs in the courts. The report must cover at least the following:

**Sec. 2. 5 MRSA §4701, sub-§1, ¶C,** as amended by PL 2017, c. 416, §1, is further amended to read:

C. "Human trafficking offense" includes:

(1) Aggravated sex trafficking and sex trafficking under Title 17-A, sections 852 and 853, respectively, and criminal forced labor and aggravated criminal forced labor under Title 17-A, sections 304 and 305, respectively; and

(2) ~~All~~ Except as provided in subparagraph (1), all offenses in Title 17-A, chapters 11, 12 and 13 if accompanied by the destruction, concealment, removal, confiscation or possession of any actual or purported passport or other immigration document or other actual or purported government identification document of the other person or done using any scheme, plan or pattern intended to cause the other person to believe that if that person does not perform certain labor or services, including prostitution, that the person or a 3rd person will be subject to a harm to their health, safety or immigration status.

**Sec. 3. 5 MRSA §12004-B, sub-§3**, as enacted by PL 1987, c. 786, §5, is amended to read:

3.

Panel of Mediators	<del>\$100/Day</del> <u>\$300/Period</u> <u>up to 4 Hours</u>	26 MRSA §892 <del>26</del> MRSA §965, <del>sub-§2, ¶C</del>
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**Sec. 4. 5 MRSA §12004-I, sub-§73**, as enacted by PL 1987, c. 786, §5, is repealed.

**Sec. 5. 5 MRSA §20054**, as enacted by PL 2017, c. 415, §1, is amended to read:

**§20054. Integrated treatment and recovery for families**

The department shall develop and fund housing-based programs employing evidence-based strategies in a holistic approach to recovery for vulnerable families affected by substance ~~abuse~~ use disorder. The programs must treat mothers affected by substance ~~abuse~~ use disorder who have at least one child under 10 years of age when entering the program in an integrated family care model. The programs must provide to a mother in the program stable housing and comprehensive services that support recovery and unification with that mother's children. Comprehensive services provided include all of the following: care coordination, health care, child care, early childhood education, home supports, after-school programming, parenting education, treatment for mental health and substance ~~abuse~~ use disorder, postsecondary education, community-based transportation and employment supports. The programs must include coordinated data collection to assess long-term recovery outcomes, transition to employment and independence for mothers participating in the programs.

**Sec. 6. 12 MRSA §6074, sub-§7**, as enacted by PL 1977, c. 661, §5, is amended to read:

**7. Transportation permit.** A transportation permit ~~shall be~~ is required for a special license holder to ship, transport or sell any marine organism raised or harvested under a special license. The commissioner may place conditions or limitations on the activities authorized by this permit to the extent necessary to provide proper controls and to comply

with federal or state health or sanitation standards. The commissioner shall ~~annually~~ annually renew the permit on request unless the permit holder has not complied with the conditions of the permit or unless the permit holder no longer holds a special license.

**Sec. 7. 12 MRSA §10265**, as amended by PL 2015, c. 277, §9, is further amended to read:

**§10265. Landowner Relations Fund**

The Landowner Relations Fund, referred to in this section as "the fund," is established within the department as a nonlapsing fund to be used by the commissioner to fund or assist in funding the landowner relations program established pursuant to section 10108, subsection 4-A and the Keep Maine Clean program established in section 10108, subsection 4-B. All funds from fees collected under section 10108, ~~subsection 3 and~~ subsection 4-A, paragraph C and money accepted by the commissioner pursuant to section 10108, subsection 4-B must be deposited in the fund. The fund receives any other funds appropriated or allocated to the fund. The commissioner may accept and deposit into the fund monetary gifts, donations or other contributions from public or private sources for the purposes specified in this section. The fund must be held separate and apart from all other money, funds and accounts.

**Sec. 8. 12 MRSA §11109, sub-§3, ¶F**, as amended by PL 2017, c. 164, §9, is further amended to read:

F. A nonresident junior hunting license, for a person under 16 years of age, is \$35 and permits hunting of all legal species, subject to the permit requirements in subchapter 3. Notwithstanding the permit fees established in subchapter 3, a nonresident junior hunting license includes all permits, stamps and other permissions needed to hunt at no additional cost. A license holder under this paragraph who qualifies to hunt during the special season on deer under section 11153 and who meets the eligibility requirements of section 11106 must have included in that ~~persons's~~ person's license one antlerless deer permit and one either-sex permit. A nonresident junior hunting license does not exempt the holder of the license from lottery-related application requirements under this Part.

**Sec. 9. 12 MRSA §12152, sub-§3-D, ¶E**, as enacted by PL 2017, c. 205, §18, is amended to read:

E. A wildlife rehabilitation permit, which allows the holder to possess debilitated or orphaned wildlife and rehabilitate that wildlife and release it into the wild as soon as the wildlife is rehabilitated or euthanize that wildlife in accordance with humane euthanization procedures if ~~rehabilitation~~ rehabilitation and release are not possible. A wildlife rehabilitation permit is available at no cost and expires 2 years from the date of issuance;

**Sec. 10. 20-A MRSA §15672, sub-§31-A**, as enacted by PL 2005, c. 2, Pt. D, §36 and affected by §§72 and 74 and c. 12, Pt. WW, §18, is amended to read:

**31-A. State subsidy.** "State subsidy" means the total of the state contribution determined under section 15688, subsection 3-A, paragraph ~~B~~ D and any applicable adjustment under section 15689.

**Sec. 11. 22 MRSA §1822**, as corrected by RR 2017, c. 2, §5, is amended to read:

**§1822. Notice of voluntary closure of hospital, sanatorium, convalescent home, rest home, nursing home or similar institution**

Any person, including county or local government units, who is conducting, managing or operating any hospital, sanatorium, convalescent home, rest home, nursing home or institution within the meaning of this chapter; and who is properly licensed therefor in accordance with this chapter shall give at least 30 days' advance notice of the voluntary closing of such facility to the patients therein and to those persons, governmental units or institutions who are primarily responsible for the welfare of those patients who are being cared for by said hospital, sanatorium, convalescent home, rest home, nursing home or institution so that adequate preparation may be made for the orderly transfer of said patients to another qualified facility.

~~Failure to provide such notice shall subject the offender to the same penalties provided in section 1821.~~

**Sec. 12. 22 MRSA §2423-A, sub-§4**, as amended by PL 2017, c. 452, §4, is further amended to read:

**4. Long-term care facility.** A qualifying patient may designate a long-term care facility to assist with the qualifying patient's medical use of marijuana if that use is consistent with the facility's policy and is pursuant to subsection 1, paragraph F-1, subparagraph ~~2~~ (2). If a long-term care facility is designated, the facility shall complete the registration process with the department and obtain a registration certificate for the facility. For a long-term care facility to be issued a registration certificate, staff persons of the facility who will be assisting a qualifying patient with the patient's medical use of marijuana in accordance with this chapter must be at least 21 years of age and may not have been convicted of a disqualifying drug offense. The long-term care facility and the staff of the facility may not cultivate marijuana plants for the patient.

**Sec. 13. 28-B MRSA §302, sub-§2, ¶C**, as enacted by PL 2017, c. 409, Pt. A, §6, is amended to read:

C. The total percentage or square footage of plant canopy designated under paragraph A, or, in the case of a plant-count-based tier 1 cultivation facility license, the areas within the cultivation facility; within which the applicant proposes to cultivate mature marijuana plants. An applicant for a nursery cultivation facility license shall meet the requirements of this paragraph by designating on the cultivation plan the areas within the cultivation facility within which the applicant proposes to cultivate mature marijuana plants, demonstrating the physical separation of such areas from the areas in which immature marijuana plants and seedlings are to be cultivated in accordance with section 501, subsection 3, paragraph B.

**Sec. 14. 32 MRSA §14043, sub-§1, ¶A**, as reenacted by PL 2017, c. 475, Pt. D, §1, is amended to read:

A. Directly or indirectly engaging or ~~to~~ attempting to engage in business as an appraisal management company;

**Sec. 15. 32 MRSA §14049-D, sub-§2**, as reenacted by PL 2017, c. 475, Pt. D, §1, is amended to read:

**2. Record keeping.** An appraisal management company licensed or applying to be ~~license~~ licensed or to renew a ~~license~~ license in this State shall:

A. Certify to the board on a form prescribed by the board that the appraisal management company maintains a detailed record of each service request that the appraisal management company receives for appraisals of real property located in this State; and

B. Retain for at least 5 years, or at least 2 years after final disposition of any related judicial proceeding, all business records relating to each request for an appraisal service that the appraisal management company has received and the appraiser who performs the appraisal service for the appraisal management company.

An appraisal management company licensed under this chapter shall make all records required to be maintained by the appraisal management company available for inspection by the board upon reasonable notice to the appraisal management company.

**Sec. 16. 33 MRSA §1652, sub-§15**, as enacted by PL 1987, c. 734, §2, is amended to read:

**15. Transfer.** "Transfer" means a transaction that creates custodial property under section 1660.

**Sec. 17. 36 MRSA §384**, as amended by PL 1975, c. 623, §52, is further amended to read:

**§384. Investigation of valuation; actions and prosecutions; reassessment orders; appeals**

The State Tax Assessor shall, at ~~his~~ the State Tax Assessor's own instance or on complaint ~~made to him from another person~~, diligently investigate all cases of concealment of property from taxation, of undervaluation, of overvaluation, and of failure to assess property liable to taxation. ~~He~~ The State Tax Assessor shall bring to the attention of assessors all such cases in their respective jurisdictions. ~~He~~ The State Tax Assessor shall direct proceedings, actions and prosecutions to be instituted to enforce all laws relating to the assessment and taxation of property and to the liability of individuals, public officers and officers and agents of corporations for failure or negligence to comply with the laws governing the assessment or taxation of property, and the Attorney General and district attorneys, upon the written request of the State Tax Assessor, shall institute such legal proceedings as may be necessary to carry out this Title. The State Tax Assessor ~~shall have power to~~ may order the reassessment of any or all real and personal property, or either, in any jurisdiction where in ~~his~~ the State Tax Assessor's judgment

such reassessment is advisable or necessary to the end that all classes of property in such jurisdiction ~~shall be~~ are assessed in compliance with the law. Neglect or failure to comply with such orders on the part of any assessor or other official ~~shall be~~ is deemed willful neglect of duty and ~~he shall be~~ the assessor or other official is subject to the penalties provided by law in such cases. ~~Provided If~~ If a satisfactory reassessment is not made by the assessors, then the State Tax Assessor may employ assistance from within or without the jurisdiction where such reassessment is to be made, and said jurisdiction ~~shall bear~~ bears all necessary expense incurred. Any person aggrieved because of such reassessment ~~shall have~~ has the same right of petition and appeal as from the original assessment. The State ~~shall be permitted to~~ may intervene in any action resulting from an order of the State Tax Assessor pursuant to this section.

**Sec. 18. 36 MRSA §556** is amended to read:

**§556. Landlord and tenant**

When a tenant paying rent for real estate is taxed therefor, ~~he~~ the tenant may retain out of ~~his~~ the tenant's rent half of the taxes paid by ~~him~~ the tenant. When a landlord is taxed for such real estate, ~~he~~ the landlord may recover half of the taxes paid by ~~him~~ the landlord and ~~his~~ the landlord's rent in the same action against the tenant, unless there is an agreement to the contrary.

**Sec. 19. 36 MRSA §652, sub-§1, ¶C**, as amended by PL 2007, c. 627, §20, is further amended to read:

C. Further conditions to the right of exemption under paragraphs A and B are that:

- (1) Any corporation claiming exemption under paragraph A must be organized and conducted exclusively for benevolent and charitable purposes;
- (2) A director, trustee, officer or employee of an organization claiming exemption may not receive directly or indirectly any pecuniary profit from the operation of that organization, except as reasonable compensation for services in effecting its purposes or as a proper beneficiary of its strictly benevolent or charitable purposes;
- (3) All profits derived from the operation of an organization claiming exemption and the proceeds from the sale of its property must be devoted exclusively to the purposes for which it is organized;
- (4) The institution, organization or corporation claiming exemption under this section must file with the assessors upon their request a report for its preceding fiscal year in such detail as the assessors may reasonably require;
- (5) An exemption may not be allowed under this section in favor of an agricultural fair association holding pari-mutuel racing meets unless it has qualified the next preceding year as a recipient of a stipend from the Stipend Fund provided in Title 7, section 86;
- (6) An exemption allowed under paragraph A or B for real or personal property owned and occupied or used to provide federally subsidized residential rental housing is limited as follows: Federally subsidized residential rental housing

placed in service prior to September 1, 1993 by other than a nonprofit housing corporation that is acquired on or after September 1, 1993 by a nonprofit housing corporation and the operation of which is not an unrelated trade or business to that nonprofit housing corporation is eligible for an exemption limited to 50% of the municipal assessed value of that property.

An exemption granted under this subparagraph must be revoked for any year in which the owner of the property is no longer a nonprofit housing corporation or the operation of the residential rental housing is an unrelated trade or business to that nonprofit housing corporation.

(a) For the purposes of this subparagraph, the following terms have the following meanings.

(i) "Federally subsidized residential rental housing" means residential rental housing that is subsidized through project-based rental assistance, operating assistance or interest rate subsidies paid or provided by or on behalf of an agency or department of the Federal Government.

(ii) "Nonprofit housing corporation" means a nonprofit corporation organized in the State that is exempt from tax under Section 501(c)(3) of the Code and has among its corporate purposes the provision of services to people of low income or the construction, rehabilitation, ownership or operation of housing.

(iii) "Residential rental housing" means one or more buildings, together with any facilities functionally related and subordinate to the building or buildings, located on one parcel of land and held in common ownership prior to the conversion to nonprofit status and containing 9 or more similarly constructed residential units offered for rental to the general public for use on other than a transient basis, each of which contains separate and complete facilities for living, sleeping, eating, cooking and sanitation.

(iv) "Unrelated trade or business" means any trade or business whose conduct is not substantially related to the exercise or performance by a nonprofit corporation of the purposes or functions constituting the basis for exemption under Section 501(c)(3) of the Code.

(b) Eligibility of the following property for exemption is not affected by the provisions of this subparagraph:

(i) Property used as a nonprofit nursing home, residential care facility licensed by the Department of Health and Human Services pursuant to Title 22, chapter 1663 or a community living arrangement as defined in Title 30-A, section 4357-A or any property owned by a nonprofit organization licensed or funded by the Department of Health and Human Services to provide services to or for the benefit of persons with mental illness or ~~mental retardation~~ intellectual disabilities;

(ii) Property used for student housing;

(iii) Property used for parsonages;

(iv) Property that was owned and occupied or used to provide residential rental housing that qualified for exemption under paragraph A or B prior to September 1, 1993; or

(v) Property exempt from taxation under other provisions of law; and

(7) In addition to the requirements of subparagraphs (1) to (4), an exemption is not allowed under paragraph A or B for real or personal property owned and occupied or used to provide residential rental housing that is transferred or placed in service on or after September 1, 1993, unless the property is owned by a nonprofit housing corporation and the operation of the residential rental housing is not an unrelated trade or business to the nonprofit housing corporation.

For the purposes of this subparagraph, the following terms have the following meanings.

(a) "Nonprofit housing corporation" means a nonprofit corporation organized in the State that is exempt from tax under Section 501(c)(3) of the Code and has among its corporate purposes the provision of services to people of low income or the construction, rehabilitation, ownership or operation of housing.

(b) "Residential rental housing" means one or more buildings, together with any facilities functionally related and subordinate to the building or buildings, containing one or more similarly constructed residential units offered for rental to the general public for use on other than a transient basis, each of which contains separate and complete facilities for living, sleeping, eating, cooking and sanitation.

(c) "Unrelated trade or business" means any trade or business whose conduct is not substantially related to the exercise or performance by a nonprofit organization of the purposes constituting the basis for exemption under Section 501(c)(3) of the Code.

**Sec. 20. 36 MRSA §653, sub-§1, ¶C**, as amended by PL 2015, c. 353, §1, is further amended to read:

C. The estates up to the just value of \$6,000, having a taxable situs in the place of residence, of veterans who served in the Armed Forces of the United States:

(1) During any federally recognized war period, including the Korean ~~Campaign~~ Conflict, the Vietnam War, the Persian Gulf War, the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn, or who were awarded the Armed Forces Expeditionary Medal, when they have reached the age of 62 years or when they are receiving any form of pension or compensation from the United States Government for total disability, service-connected or nonservice-connected, as a veteran. A veteran of the Vietnam War must have served on active duty after February 27, 1961 and before May 8, 1975. "Persian Gulf War" means service on active duty on or after August 2, 1990 and before or on the date that the United States Government recognizes as the end of that war period; or



(2) Who are disabled by injury or disease incurred or aggravated during active military service in the line of duty and are receiving any form of pension or compensation from the United States Government for total, service-connected disability.

The exemptions provided in this paragraph apply to the property of that veteran, including property held in joint tenancy with that veteran's spouse or held in a revocable living trust for the benefit of that veteran.

**Sec. 21. 36 MRSA §653, sub-§1, ¶D-1**, as amended by PL 2015, c. 353, §2, is further amended to read:

D-1. The estates up to the just value of \$50,000, having a taxable situs in the place of residence, for specially adapted housing units, of veterans who served in the Armed Forces of the United States during any federally recognized war period, including the Korean Campaign Conflict, the Vietnam War, the Persian Gulf War, the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn, or who were awarded the Armed Forces Expeditionary Medal, and who are paraplegic veterans within the meaning of 38 United States Code, Chapter 21, Section 2101, and who received a grant from the United States Government for any such housing, or of the unmarried widows or widowers of those veterans. A veteran of the Vietnam War must have served on active duty after February 27, 1961 and before May 8, 1975. "Persian Gulf War" means service on active duty on or after August 2, 1990 and before or on the date that the United States Government recognizes as the end of that war period. The exemption provided in this paragraph applies to the property of the veteran including property held in joint tenancy with a spouse or held in a revocable living trust for the benefit of that veteran.

**Sec. 22. 36 MRSA §942, 4th ¶**, as amended by PL 1979, c. 613, §2, is further amended to read:

After the expiration of the 30 days and within 10 days thereafter, the tax collector shall record in the registry of deeds of the county or registry district where the real estate is situated a tax lien certificate signed by the tax collector or bearing ~~his~~ the tax collector's facsimile signature, setting forth the amount of the tax, a description of the real estate on which the tax is assessed and an allegation that a lien is claimed on the real estate to secure the payment of the tax, that a demand for payment of the tax has been made in accordance with this section, and that the tax remains unpaid. When the undivided real estate of a deceased person has been assessed to ~~his~~ the deceased's heirs or devisees without designating any of them by name it will be sufficient to record in said registry a tax lien certificate in the name of the heirs or the devisees of said decedent without designating them by name.

**Sec. 23. 36 MRSA §943, 7th ¶** is amended to read:

After the expiration of the 18-month period for redemption, the mortgagee of record of said real estate or ~~his~~ the mortgagee's assignee and the owner of record if the said real estate has not been assessed to ~~him~~ the owner or the person claiming under ~~him~~ shall the owner, in the event the notice provided for said mortgagee and said owner has not been

given as provided in section 942, ~~have~~ has the right to redeem the ~~said~~ real estate within 3 months after receiving actual knowledge of the recording of the tax lien certificate by payment or tender of the amount of the tax lien mortgage, together with interest and costs, and the tax lien mortgage ~~shall~~ must then be discharged by the owner thereof in the manner provided.

**Sec. 24. 36 MRSA §1104**, as repealed and replaced by PL 1977, c. 467, Pt. A, §2, is amended to read:

**§1104. Administration; rules**

The State Tax Assessor shall adopt and amend such rules ~~and regulations~~ as may be reasonable and appropriate to carry out ~~his~~ the State Tax Assessor's responsibilities as provided in this subchapter.

**Sec. 25. 36 MRSA §1282, 7th ¶** is amended to read:

Each owner may pay for ~~his~~ that owner's proportionate ownership in any tract of land whether in common or not, and upon filing with the State Tax Assessor a certificate containing a suitable description of the property on which ~~he~~ the owner desires to pay the taxes and where the same is located, and paying the amount due, together with interest and costs, ~~shall~~ must receive a certificate from the State Tax Assessor discharging the taxes on the fractional part or ownership upon which such payment is made.

**Sec. 26. 36 MRSA §1284**, as amended by PL 1979, c. 666, §32, is further amended to read:

**§1284. Action to recover taxes**

The State Tax Assessor may bring a civil action in ~~his~~ the State Tax Assessor's own name to enforce the lien on real estate created by section 552, to secure the payment of state taxes assessed under sections 1331 and 1602 upon real estate not liable to be assessed in any town. Such action ~~shall~~ must be begun after the expiration of 8 months and within one year after August 1st following the date such taxes were assessed. The proceedings ~~shall~~ must be in accordance with section 941, except that the preliminary notice and demand for payment of ~~said~~ the tax as provided in ~~said~~ that section ~~shall~~ may not be required.

**Sec. 27. 36 MRSA §1503, sub-§4-A**, as enacted by PL 1987, c. 196, §5, is repealed.

**Sec. 28. 36 MRSA §1752, sub-§14, ¶B**, as amended by PL 2017, c. 422, §7 and affected by §12 and amended by c. 438, §1 and affected by §2, is repealed and the following enacted in its place:

B. "Sale price" does not include:

(1) Discounts allowed and taken on sales;

(2) Allowances in cash or by credit made upon the return of merchandise pursuant to warranty;

- (3) The price of property returned by customers, when the full price is refunded either in cash or by credit;
- (4) The price received for labor or services used in installing or applying or repairing the property sold, if separately charged or stated;
- (5) Any amount charged or collected, in lieu of a gratuity or tip, as a specifically stated service charge, when that amount is to be disbursed by a hotel, restaurant or other eating establishment to its employees as wages;
- (6) The amount of any tax imposed by the United States on or with respect to retail sales, whether imposed upon the retailer or the consumer, except any manufacturers', importers', alcohol or tobacco excise tax;
- (7) The cost of transportation from the retailer's place of business or other point from which shipment is made directly to the purchaser, provided that those charges are separately stated and the transportation occurs by means of common carrier, contract carrier or the United States mail;
- (8) Any amount charged or collected by a person engaged in the rental of living quarters as a forfeited room deposit or cancellation fee if the prospective occupant of the living quarters cancels the reservation on or before the scheduled date of arrival;
- (9) Any amount charged for the disposal of used tires;
- (10) Any amount charged for a paper or plastic single-use carry-out bag;
- (11) Any charge, deposit, fee or premium imposed by a law of this State;
- (12) Federal universal service support funds that are paid directly to the seller pursuant to 47 Code of Federal Regulations, Part 54; or
- (13) A paint stewardship assessment imposed pursuant to Title 38, section 2144.

**Sec. 29. 36 MRSA §2903-D**, as amended by PL 2013, c. 405, Pt. A, §24, is further amended to read:

**§2903-D. Distribution of gasoline taxes for nonhighway recreational vehicle programs**

This section establishes the percentage of gasoline taxes that are attributable to snowmobile, all-terrain vehicle and motorboat gasoline purchases and equitably distributes that percentage among the appropriate state agencies for the administration of programs and the enforcement of laws relating to the use of those recreational vehicles. For the purposes of this section, the term "total gasoline tax revenues" means the total excise tax on internal combustion engine fuel sold or used within the State, but not including internal combustion fuel sold for use in the propulsion of aircraft.

**1. Motorboats.** Of total gasoline tax revenues, 1.4437% is distributed among the following agencies in the following manner:

- A. The Commissioner of Marine Resources receives 24.6% for research, development and propagation activities of the Department of Marine Resources. In

expending these funds, it is the responsibility of the Commissioner of Marine Resources to select activities and projects that will be most beneficial to the commercial fisheries of the State as well as the development of sports fisheries activities in the State; and

B. The Boating Facilities Fund, established under Title 12, section 1896, within the Department of Agriculture, Conservation and Forestry, Bureau of Parks and Lands, receives 75.4% of that amount.

**2. Snowmobiles.** Of total gasoline tax revenues, 0.9045% is distributed among the following agencies in the following manner:

A. The Commissioner of Inland Fisheries and Wildlife receives 14.93% of that amount, to be used by the commissioner for the purposes set forth in Title 12, section 1893, subsection 3, section 10206, subsection 2, section 13104, subsections 2 to 13 and section 13105, subsection 1; and

B. The Snowmobile Trail Fund of the Department of Agriculture, Conservation and Forestry, Bureau of Parks and Lands, described in Title 12, section 1893, subsection 3, receives 85.07% of that amount.

**3. All-terrain vehicles.** Of total gasoline tax revenues, 0.1525% is distributed among the following agencies in the following manner:

A. The ATV Enforcement Grant and Aid Program established in Title 12, section 10322 receives 50% of that amount; and

B. The ATV Recreational Management Fund, established in Title 12, section 1893, subsection 2 receives 50% of that amount.

~~The State Tax Assessor shall certify to the State Controller by the 15th day of each month the amounts to be distributed and credited under this section as of the close of the State Controller's records for the previous month.~~

The State Tax Assessor shall certify to the State Controller by the 15th day of each month the amounts to be distributed and credited under this section as of the close of the State Controller's records for the previous month.

**Sec. 30. 36 MRSA §5126-A, sub-§2,** as enacted by PL 2017, c. 474, Pt. B, §7, is amended to read:

**2. Phase-out.** The personal exemption deduction amount determined under subsection 1 must be reduced by an amount equal to the total personal exemption deduction amount multiplied by a fraction. The numerator of the fraction is the taxpayer's Maine adjusted gross income less the applicable amount, except that the numerator may not be less than zero, and the denominator is \$62,500 in the case of a married individual filing a separate return and \$125,000 in all other cases. In no case may the fraction contained in this ~~paragraph~~ subsection produce a result that is more than one. The applicable amount used to calculate the numerator in this subsection must be adjusted for inflation in accordance with section 5403, subsection 8.

For purposes of this subsection, "applicable amount" means:

- A. For single individuals, \$266,700;
- B. For individuals filing as heads of households, \$293,350;
- C. For individuals filing married joint returns or surviving spouses, \$320,000; or
- D. For married individuals filing separate returns, ~~one-half~~ 1/2 of the applicable amount under paragraph C.

**Sec. 31. 39-A MRSA §404, sub-§2, ¶D**, as enacted by PL 1995, c. 594, §7, is amended to read:

D. In determining membership in the association for the purposes of annual postinsolvency assessments, a successor employer approved for continuing self-insurance authority under section 403, subsection 14 or a successor employer qualifying and receiving a refund under section 403, subsection 14, paragraph H, former subparagraph (1) is deemed to be a member of the association from the date of the former employer's initial self-insurance authorization.

**Sec. 32. PL 2017, c. 475, Pt. A, §1** is amended to read:

**Sec. A-1. 4 MRSA §1610-J**, as enacted by PL 2017, c. 284, Pt. FF, §1 ~~and~~ ~~reallocated by c. 288, Pt. A, §2~~, is reallocated to 4 MRSA §1610-K.

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