CHAPTER 141

GENERAL PROVISIONS

§1501. Uniform fiscal year

The fiscal year of the State Government shall commence on the first day of July and end on the 30th day of June each year. The fiscal year shall be followed in making appropriations and in financial reporting, and shall be uniformly adopted by all departments and agencies of the State Government.

§1502. Federal funds

The Governor and every state officer and department head who shall be intrusted with the expenditure of federal funds in this State shall file in the office of the State Controller a detailed report of all disbursements, including the purposes for which such disbursements were made and the persons to whom any money was paid, supported by proper vouchers, said report to be filed within 30 days after the entire fund has been disbursed.

Any state officer excepting the Governor, whether elected or appointed, and any department head who shall fail or neglect to file such report as provided shall be subject to removal from office by authority of the Governor, and if the Governor of the State shall fail or neglect to file such report, he shall be subject to impeachment in the manner provided in the Constitution of Maine, Article IX, section 5.

§1502-A. Payment priority

Payments made on behalf of the Department of Health and Human Services for Temporary Assistance for Needy Families and for foster care have priority over other payments and must be made without delay whether or not they are pursuant to a state plan or contract under 45 Code of Federal Regulations, Part 23. The Department of Administrative and Financial Services shall cooperate with other state agencies to accomplish priority payments. [PL 1991, c. 747, §2 (NEW); PL 1997, c. 530, Pt. A, §34 (AMD); PL 2003, c. 689, Pt. B, §6 (REV).]

SECTION HISTORY

§1503. Allocations from the Construction Reserve Fund; balance

(REPEALED)

SECTION HISTORY
PL 1969, c. 455, §2 (RP).

§1504. Charging off accounts due State

The State Controller shall charge off the books of account of the State or any department, institution or agency thereof, such accounts receivable, including all taxes for the assessment or collection of which the State is responsible, and all impounded bank accounts, as are certified to the State Controller as impractical of realization by or for the State, department, institution or agency. Such certification must be by the Attorney General, the Commissioner of Administrative and Financial Services and the head of the department, institution or agency responsible for such account, subject to the approval of the Governor. In each such case, the charging off of such accounts must be recommended by the head of the department, institution or agency originally responsible for such account. [PL 1991, c. 780, Pt. Y, §38 (AMD).]

SECTION HISTORY
§1505. Petty Cash Funds

A Petty Cash Fund must be allowed by the Commissioner of Administrative and Financial Services to each state department or agency that in the commissioner's opinion requires such a fund. The fund so established may be reimbursed only upon statements and bills audited by the State Controller. [PL 1991, c. 780, Pt. Y, §39 (AMD).]

SECTION HISTORY

§1506. Return of working capital advances

Whenever a working capital advance, or any part thereof, is no longer required for the purpose for which it was made, such amount must be returned to the state fund from which the advance was made. Such return may be made only on the recommendation of the department or agency head having jurisdiction over the advance and with the approval of the Commissioner of Administrative and Financial Services and the Governor. [PL 1991, c. 780, Pt. Y, §40 (AMD).]

SECTION HISTORY

§1507. Contingent Account

The Governor may allocate from the State Contingent Account amounts not to exceed in total the sum of $4,350,000. The Governor may allocate from such account amounts not to exceed in total the sum of $300,000 in any fiscal year in accordance with the purposes specified in subsections 1, 2, 3, 4 and 4-A, an amount not to exceed $1,000,000 in accordance with the purposes specified in subsection 5-A, an amount not to exceed $1,000,000 in accordance with the purposes specified in subsection 5-B and an amount not to exceed $2,000,000 in accordance with the purposes specified in subsection 5-C. [PL 2009, c. 213, Pt. OOO, §1 (AMD).]

1. Institutions. The Governor may allocate funds from such account, when need exists and only upon the written request of the Commissioner of Health and Human Services and upon consultation with the State Budget Officer, to those institutions administered by the Department of Health and Human Services where actual average population in a fiscal year exceeds the basic estimates of population upon which the budget was approved and where such relief can not be absorbed within regular legislative appropriations. [RR 1995, c. 2, §4 (COR); PL 2001, c. 354, §3 (AMD); PL 2003, c. 689, Pt. B, §§6, 7 (REV).]

2. Construction. The Governor may allocate funds from such account to provide funds for construction, repairs, equipment, supplies and furnishings, whenever:
   A. An increase in construction or equipment costs results in a project cost in excess of the amount appropriated therefor by the Legislature; or [PL 1975, c. 771, §67 (RPR).]
   B. A condition arises during the course of a project which necessitates a change in plans, specifications or equipment resulting in a project cost in excess of funds previously made available therefor. [PL 1975, c. 771, §67 (RPR).]

The Governor may make allocations for this purpose only upon the written request of an appropriate officer of the State and upon consultation with the State Budget Officer. [PL 1975, c. 771, §67 (RPR).]

3. Purchase of real estate. The Governor may allocate funds from such account to provide funds in accordance with Title 1, section 814. Allocations may be made from this fund by the Governor only
upon the written request of the Director of the Bureau of General Services and upon consultation with the State Budget Officer. 
[PL 2011, c. 691, Pt. B, §7 (AMD).]

4. **Emergencies.** The Governor may allocate funds from such account to meet any emergency expense necessarily incurred under any requirement of law or for the maintenance, in emergency conditions, of government within the scope existing at the time of the previous session of the Legislature or contemplated by laws enacted thereat, or to pay expenses arising out of an emergency requiring an expenditure or money not provided by the Legislature. The Governor shall determine the necessity for such allocations upon consultation with the State Budget Officer. 
[PL 1975, c. 771, §67 (RPR).]

4-A. **Maine community colleges.** The Governor may allocate funds from such account in amounts not to exceed in total the sum of $100,000 in any fiscal year to provide funds for any unusual and unforeseen needs as may arise in the operation of the Maine community colleges. Allocations may be made from this fund by the Governor only upon the written request of the Board of Trustees of the Maine Community College System and after consultation with the State Budget Officer. 
[PL 1989, c. 878, Pt. A, §11 (AMD); PL 2003, c. 20, Pt. OO, §2 (AMD); PL 2003, c. 20, Pt. OO, §4 (AFF).]

5. **Promotion of Maine.** The Governor, upon consultation with the State Budget Officer, may allocate funds from such account in amounts not to exceed in total the sum of $50,000 in any fiscal year for the promotion of Maine outside of the State, after ample evidence is presented that such funds will support such unusual and unforeseen needs as may arise in the promotion of specific projects that bear a direct positive effect on the economy of Maine and only when there is a written request to the Governor for such funds by a private group or by a state officer whose duties are related to such specific projects; and $250,000 in any fiscal year for scientific, experimental and research projects designed to develop new industries, to enhance industrial productivity or to develop, test or transfer new technologies for which federal funding requiring a state match is available. 
[PL 1991, c. 528, Pt. E, §6 (AMD); PL 1991, c. 528, Pt. RRR (AFF); PL 1991, c. 591, Pt. E, §6 (AMD).]

5-A. **Job development training.** The Governor may allocate funds from such account in amounts not to exceed in total the sum of $1,000,000 to provide funds for any unusual, unforeseen or extraordinary needs for state assistance in creating jobs by assisting in meeting the training requirements of labor-intensive new or expanding industries. Allocations for this purpose may be made from this fund by the Governor only upon the written request of the Commissioner of Labor and the Commissioner of Economic and Community Development and after consultation with the State Budget Officer. The commissioners’ request to the Governor must be formulated subsequent to their consultation with the Commissioner of Education, the President of the Maine Community College System and the director of the appropriate local workforce investment area designated pursuant to the federal Workforce Innovation and Opportunity Act, Public Law 113-128. 
[PL 2017, c. 110, §1 (AMD).]

5-B. **Training fund for job retention.** The Governor may allocate funds from the account in amounts not to exceed in total the sum of $1,000,000 to provide funds to assist with the training needs of stable businesses that utilize new technologies and work processes to remain competitive and would otherwise be reducing their workforce. Allocations for this purpose may be made from this fund by the Governor only upon written request of the Commissioner of Labor and the Commissioner of Economic and Community Development and after consultation with the State Budget Officer. The commissioners’ request to the Governor must be formulated subsequent to their consultation with officials and training providers of the business. 
[PL 1993, c. 410, Pt. QQQ, §2 (NEW).]
5-C. Early childhood investments. The Governor may allocate funds from the account in amounts not to exceed in total the sum of $2,000,000 to provide funds to assist with the development of an early care and education infrastructure. Allocations for this purpose may be made from this fund by the Governor upon written request of the Commissioner of Education and the Commissioner of Health and Human Services and after consultation with the State Budget Officer. [PL 2009, c. 213, Pt. OOO, §2 (NEW).]

6. Claims. The Governor shall allocate funds from the account for the payment of claims approved or partially approved by the State Claims Commission under section 1510-A. [PL 2005, c. 683, Pt. A, §6 (AMD).]

7. Procedure. All allocations from the State Contingent Account must be supported by a statement of facts setting forth the necessity for the allocation. A copy of each order for an allocation, together with the statement of facts, must be provided to the Office of Fiscal and Program Review, the joint standing committee having jurisdiction over economic development matters, to the President of the Senate and to the Speaker of the House of Representatives when the allocation is made. [PL 1993, c. 410, Pt. QQQ, §3 (AMD).]

The State Controller shall include in his official annual financial report at the close of each fiscal year a statement showing all transfers made from the State Contingent Account for the fiscal period. [PL 1975, c. 771, §67 (RPR).]

After the close of each fiscal year, the Governor may request a General Fund appropriation from the next session of the Legislature in an amount as may be available to bring the total available in the State Contingent Account to a maximum of $4,350,000 for the current fiscal year. [PL 2009, c. 213, Pt. OOO, §3 (AMD).]

At the close of each fiscal year, as the first priority transfer before any other transfer authorized by law, there must be transferred from the General Fund an amount as may be available from time to time until the maximum of $350,000 is achieved to be used for the purposes specified in subsections 1 to 6. [PL 2005, c. 519, Pt. VV, §1 (AMD).]

Notwithstanding any other provision of law, if the funds remaining in the State Contingent Account are not sufficient to address a purpose consistent with the purposes specified in subsection 4, the Governor may upon consultation with the State Budget Officer access any funds available to the State. The Governor shall identify by financial order the account, fund or other source from which payment is made. Funds accessed for this purpose may not exceed $750,000. [PL 2005, c. 12, Pt. CC, §1 (NEW).]

SECTION HISTORY
Unless the Legislature otherwise directs, the Commissioner of Administrative and Financial Services, with the approval of the Governor, has authority to discontinue any or all special expendable state funds with the exception of the sinking funds and trust funds and to merge the balance or balances of such fund or funds so discontinued with the General Fund. [PL 1991, c. 780, Pt. Y, §41 (AMD).]

SECTION HISTORY

§1509. Records; collections
It shall be the duty of each department, institution or agency of the State to keep a record of all items of income accruing to it. Each department, institution or agency shall be solely responsible for collections of all accounts receivable accruing to it, including taxes levied by the State. In each instance of an item of income accruing to any department, institution or agency, such department, institution or agency shall immediately begin collection efforts and shall make such repeated collection efforts as may be necessary to promptly satisfy the amount owed to the State. Whenever there shall continue to exist items of income or taxes owed to the State which are not paid within 90 days, it shall be the duty of the department, institution or agency to whom such amount is owed to again attempt promptly to collect same. In cases of failure to pay, the department, institution or agency shall refer the account to the Attorney General for collection. [PL 1973, c. 701, §4 (NEW).]

SECTION HISTORY

§1509-A. Payment by credit card
State departments and agencies shall implement, with the approval of the State Controller and the State Treasurer, procedures for accepting payment for goods, services, fines, forfeitures or any other fees by major credit cards or other electronic means. Unless otherwise provided for in law as of the effective date of this section, any administrative expenses or credit card fees incurred in connection with this method of receiving funds must be absorbed within the existing budget of the department or agency as authorized by the Legislature. [PL 1999, c. 762, §1 (AMD); PL 1999, c. 762, §5 (AFF).]

SECTION HISTORY

§1510. Certain claims against the State
(REPEALED)
SECTION HISTORY

§1510-A. Certain claims against the State
1. Claims against state agency. A state agency may hear and decide any claim of $2,000 or less against it, or any of its agents, except a claim that may be submitted under the Maine Tort Claims Act, Title 14, chapter 741, or under another specific statutory provision. Any agency paying all or part of a claim heard under this subsection shall make payment as soon as practicable from currently available agency funds and, if no funds are then available, from agency funds from the following fiscal year. An agency deciding a claim under this subsection shall make its final decision, and reasons for the decision, in writing and shall, as soon as practicable, send a copy of that decision to the claimant by certified mail.
These claims include, but are not limited to, claims for damage or injury caused by patients, inmates, prisoners in the care or custody of the Department of Health and Human Services or of any institution administered by a department or by children in the custody of the Department of Health and Human Services.


2. Claims against the State decided by the State Claims Commission. A claim under this section may be submitted to the State Claims Commission and heard and decided by it, if:

A. The claim was submitted under subsection 1 to a state agency which refused to hear it; [PL 1977, c. 624, §2 (NEW).]
B. The claim was submitted under subsection 1 to a state agency and no final decision was made within 90 days of submission; or [PL 1977, c. 624, §2 (NEW).]
C. The claim cannot be submitted under a specific statutory provision other than subsection 1 because the claimant, as a result of an action or omission of a state agency or state agent, has not complied with time limits contained in that specific statutory provision. [PL 1987, c. 395, Pt. A, §19 (AMD).]

Any payment resulting from a decision of the State Claims Commission on a claim submitted to it under this subsection shall be paid as soon as practicable by the state agency or agencies found responsible by the State Claims Commission or, if there is no clearly identifiable responsible state agency, the payment shall be paid from the state contingent fund. [PL 1987, c. 395, Pt. A, §19 (AMD).]

3. Appeal from departmental decisions. Any claim disapproved in whole or part by a state agency hearing that claim under subsection 1 may be appealed to the State Claims Commission within 30 days from the disapproval or partial disapproval. The State Claims Commission shall hear de novo any claim so appealed.

Any payment resulting from a decision of the State Claims Commission on a claim submitted to it under this subsection shall be paid by the state agency or agencies found responsible by the State Claims Commission or, if there is no clearly identifiable responsible state agency, the payment shall be paid from the state contingent fund. [PL 1987, c. 395, Pt. A, §19 (AMD).]

4. Appeal from State Claims Commission decision. Any party aggrieved by an award of the State Claims Commission may appeal therefrom to the Superior Court within 30 days after the date of the receipt of the notice of the award. The appeal shall be taken by filing a complaint setting forth, as in other civil matters, substantially the facts upon which the case shall be tried. Service shall be made on the opposing party and the State Claims Commission by sending a true copy of the complaint by registered or certified mail within the time limit set out in this subsection. The complaint shall be filed in the Superior Court for the county where one or more of the parties reside or have their principal place of business or where the activity or property which is the subject of the proceeding is located. The court's determination shall be de novo and without a jury or, if all parties agree, by a referee or referees. [PL 1987, c. 395, Pt. A, §19 (AMD).]

5. Jurisdiction over claims prior to January 4, 1977. The jurisdiction of the State Claims Commission over claims subject to this section includes those claims which have arisen prior to January 4, 1977, unless they have been ruled upon by the Governor and Executive Council or by the Legislature prior to January 4, 1977. [PL 1987, c. 395, Pt. A, §19 (AMD).]

6. Hearings. Hearings on claims submitted under subsection 2 or appeals made under subsection 3 shall be held at a time and place which the State Claims Commission shall determine. The chairman
shall assign either one or 3 members to hear and determine each claim. Hearings on claims under this section which are properly submitted to the State Claims Commission shall be held in accordance with the Maine Administrative Procedure Act, chapter 375. The decision of the commission shall include the reasons for the findings.
[PL 1987, c. 395, Pt. A, §19 (AMD).]

7. **Different procedures.** A claim submitted under this section shall not be disapproved solely because a claim based on the same facts was submitted under a different statutory procedure and was disallowed.
[PL 1977, c. 624, §2 (NEW).]

8. **Rules; report.** The commission may adopt rules to implement this section. The commission shall, on or before January 30th of each year, report to the Legislature on all claims filed pursuant to this section.
[PL 1987, c. 395, Pt. A, §19 (AMD).]

**SECTION HISTORY**


§1510-B. **No liability for wild animal damage**

The State is not liable for damage done by wild animals to beehives or livestock. Neither state agencies nor the State Claims Commission may accept claims for such wild animal damage. [PL 1987, c. 395, Pt. A, §20 (AMD).]

**SECTION HISTORY**


§1511. **Loan Insurance Reserve**

The State Controller may, at the close of each fiscal year, as the next priority after the transfers authorized pursuant to section 1507, transfer from the Unappropriated Surplus of the General Fund to the Loan Insurance Reserve amounts as may be available from time to time, up to an amount of $1,000,000 per year after the transfers have been made pursuant to section 1507. The balance of this reserve must be paid to the Finance Authority of Maine if such payment does not cause the balance in the reserve fund maintained by the authority, when added to amounts held in the Finance Authority of Maine Mortgage Insurance Fund that are not committed or encumbered for another purpose, to exceed $40,000,000. Any balance in the Loan Insurance Reserve is appropriated for this purpose. [PL 2011, c. 657, Pt. F, §1 (AMD).]

**SECTION HISTORY**


§1512. **Payment of attorneys' fees awards**

Notwithstanding section 1543 or any other statute, attorneys' fees awarded by a court against the State, its departments, agencies, officers or employees, and settlements of attorneys' fees without court award in these cases, may be paid from any funds available to the State. The Governor may identify by
financial order the account, fund or other source from which payment of the attorneys' fees award or settlement shall be made. [PL 1981, c. 417 (NEW).]

All property, assets and interests of the State are exempt from any attachment or execution sought for the enforcement of an award of attorneys' fees. [PL 1981, c. 417 (NEW).]

SECTION HISTORY
PL 1981, c. 417 (NEW).

§1513. Maine Rainy Day Fund
(REPEALED)

SECTION HISTORY

§1513-A. Governor Baxter School for the Deaf Compensation Fund established
(REPEALED)

SECTION HISTORY

§1514. Tax Adjustment Reserve Fund
(REPEALED)

SECTION HISTORY

§1515. Corporate Income Tax Investment Credit Fund

1. Corporate Income Tax Investment Credit Fund. There is established a Corporate Income Tax Investment Credit Fund for the purpose of reserving the money appropriated to it awaiting transfer to fund a one-time tax credit for corporate investments in new, used or leased tangible personal property which is placed in service in Maine during the 1989 calendar year and is directly related to the production of goods and services. [PL 1987, c. 876, §2 (NEW).]

2. Enactment of credit. The joint standing committee of the Legislature having jurisdiction over taxation shall develop the specific provisions of the tax credit. The committee shall report its findings and any recommended legislation to the First Regular Session of the 114th Legislature. This program shall be finalized by April 30, 1989. [PL 1987, c. 876, §2 (NEW).]
3. Carry-forward.

SECTION HISTORY

§1516. Blaine House Renovations and Repairs Fund

1. Blaine House Renovations and Repairs Fund. There is created the Blaine House Renovations and Repairs Fund which shall be used solely for capital improvements, renovations and repairs to the Blaine House.

2. Nonlapsing fund. Any unexpended funds appropriated by the Legislature to implement the purposes of this chapter shall not lapse, but shall be carried forward. Any funds in excess of $100,000 shall be transferred to the General Fund.

3. Private contributions. The Blaine House Renovations and Repairs Fund, Other Special Revenue Funds account, is established in the Executive Department. This account may receive and accept allocations, appropriations, grants and contributions of money to be used for capital improvements, renovations and repairs to and general operations of the Blaine House. This account may not lapse but must be carried forward from year to year.
[PL 2003, c. 451, Pt. N, §1 (NEW).]

SECTION HISTORY

§1516-A. Capital Construction and Improvements Reserve Fund

1. Capital Construction and Improvements Reserve Fund. There is created the Capital Construction and Improvements Reserve Fund, referred to in this section as the "fund," that may be used solely for capital projects that construct, renovate or improve state facilities. Money in the fund may not be expended on facility maintenance issues.
[PL 1997, c. 643, Pt. AAA, §1 (NEW).]

2. Nonlapsing fund. Any unexpended money appropriated or allocated to the fund may not lapse, but must be carried forward.
[PL 1997, c. 643, Pt. AAA, §1 (NEW).]

3. Investment of funds. The money in the fund may be invested as provided by law with the earnings credited to the fund.
[PL 1997, c. 643, Pt. AAA, §1 (NEW).]

4. Report. The Commissioner of Administrative and Financial Services shall provide a report to the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs annually by January 15th that includes the following:

A. The status of any capital projects undertaken or completed during the most recently completed fiscal year and the current fiscal year; [PL 1997, c. 643, Pt. AAA, §1 (NEW).]

B. Money expended during the most recently completed and the current fiscal year, by project; and [PL 1997, c. 643, Pt. AAA, §1 (NEW).]

C. Remaining fund balances at the end of the most recently completed fiscal year. [PL 1997, c. 643, Pt. AAA, §1 (NEW).]
[PL 1997, c. 643, Pt. AAA, §1 (NEW).]

SECTION HISTORY

§1516-B. Leased Space Reserve Fund

1. Leased Space Reserve Fund. There is created the Leased Space Reserve Fund, referred to in this section as "the fund," which may be used for costs related to relocation from leased space to state-owned facilities or relocation from a leased space to a lower-priced leased space and capital projects that construct, renovate or improve state facilities. Money in the fund may not be expended on facility maintenance issues.

[PL 2011, c. 689, §1 (NEW).]

2. Nonlapsing fund. Any unexpended money appropriated or allocated to the fund may not lapse, but must be carried forward.

[PL 2011, c. 689, §1 (NEW).]

3. Funding of fund. The Department of Administrative and Financial Services, Bureau of General Services shall notify the State Controller and the State Budget Officer of a relocation of a state agency from leased space to a state-owned facility or a relocation of a state agency from leased space to a lower-priced leased space. Any balance, net of the value of the state cost allocation program as determined by the State Controller, remaining in General Fund or Other Special Revenue Funds money appropriated or allocated for leased space and all facility-related expenses for that agency during the biennium of the relocation as a result of savings resulting from the relocation must be transferred as provided in this subsection.

A. The State Budget Officer shall transfer 50% of any General Fund or Other Special Revenue Funds money through financial order to the fund. This transfer is considered to be an adjustment to the appropriation or allocation. [PL 2011, c. 689, §1 (NEW).]

B. The remaining balance must be transferred to the General Fund as unappropriated surplus. [PL 2011, c. 689, §1 (NEW).]

SECTION HISTORY
PL 2011, c. 689, §1 (NEW).

§1517. Transfer to Retirement Allowance Fund

(REPEALED)

SECTION HISTORY

§1518. Tax Relief Fund for Maine Residents

(REPEALED)

SECTION HISTORY

§1518-A. Property Tax Relief Fund for Maine Residents

1. Property Tax Relief Fund for Maine Residents. There is created the Property Tax Relief Fund for Maine Residents, referred to in this section as "the fund," which must be used to provide property tax relief to residents of the State. The fund consists of all resources transferred to the fund
under subsection 4 and section 1536 and other resources made available to the fund. The fund must be
used to provide relief payments to property tax payers pursuant to subsection 1-B and pay the costs of
the Treasurer of State for administering relief payments under this section.
[PL 2019, c. 448, §1 (AMD).]

1-A. Implementation. By November 1, 2019 and annually thereafter, the State Controller shall
inform the Treasurer of State of the amount available in the fund for the purposes of subsection 1.
A.  [PL 2019, c. 448, §1 (RP).]
B.  [PL 2019, c. 448, §1 (RP).]
C.  [PL 2019, c. 448, §1 (RP).]
[PL 2019, c. 448, §1 (AMD).]

1-B. Process. The process for providing relief payments to property tax payers is established
pursuant to this subsection.

A. As used in this subsection, unless the context otherwise indicates, the following terms have the
following meanings.
   (1) "Homestead" means any residential property, including cooperative property, that receives
   a homestead property tax exemption.
   (2) "Homestead property tax exemption" means the exemption established in Title 36, chapter
   105, subchapter 4-B.
   (3) "Property tax payer" means an individual who owns a homestead.
   (4) "Relief payment" means the funds, as determined pursuant to paragraph C, provided to the
   owner of a homestead pursuant to paragraph D to offset property tax payments made by that
   owner.  [PL 2019, c. 448, §1 (NEW).]
B. By November 15, 2019 and annually thereafter, the Treasurer of State shall determine whether
the amount available in the fund is sufficient to make a relief payment of at least $100 to the
property tax payer for each homestead in the State, to pay for the Treasurer of State's costs in
administering relief payments and to make state payments to municipalities for costs related to
relief payments pursuant to a mandate under the Constitution of Maine, Article IX, Section 21. If
the amount available in the fund is sufficient to make a relief payment of at least $100 to the
property tax payer for each homestead in the State, to pay for the Treasurer of State's costs in
administering relief payments and to make state payments to municipalities for costs related to
relief payments pursuant to a mandate under the Constitution of Maine, Article IX, Section 21, the
Treasurer of State shall direct the assessor for each municipality and the State Tax Assessor for the
unorganized territory to report to the Treasurer of State by the following January 1st the name and
address of the property tax payer for each homestead within the assessor's jurisdiction.  [PL 2019,
c. 448, §1 (NEW).]
C. Using the data provided pursuant to paragraph B, the Treasurer of State shall determine the
amount of relief payment each property tax payer is entitled to by dividing the amount of the funds
available in the fund, after subtraction of the Treasurer of State's costs in administering relief
payments and making state payments to municipalities for mandate costs, by the total number of
homesteads in the State.  [PL 2019, c. 448, §1 (NEW).]
D. By March 1st in any year in which the Treasurer of State determines under paragraph C that the
relief payment to each property tax payer for a homestead equals or exceeds $100, the Treasurer of
State shall make the relief payment determined under paragraph C by mail to the property tax payer
at the address provided to the Treasurer of State under paragraph B or by any other effective means.
Funds for the relief payments must come from the fund. The Treasurer of State shall certify
annually to the State Controller the total cost of relief payments made under this section, the total
costs to the Treasurer of State in administering this section and the total costs to make state payments to municipalities for costs related to relief payments pursuant to a mandate under the Constitution of Maine, Article IX, Section 21. The State Controller shall transfer those amounts from the fund to the Property Tax Relief Program, an Other Special Revenue Funds account in the Office of the Treasurer of State, to cover the cost of relief payments, the costs of the Treasurer of State in administering this section and the cost to make state payments to municipalities for costs related to relief payments pursuant to mandates under the Constitution of Maine, Article IX, Section 21. [PL 2019, c. 448, §1 (NEW).]

[PL 2019, c. 448, §1 (NEW).]

2. Nonlapsing fund. Any unexpended balance in the Property Tax Relief Fund for Maine Residents may not lapse but must be carried forward to be used pursuant to subsection 1-B.

[PL 2019, c. 448, §1 (AMD).]

3. Transfer for income tax reduction.

[PL 2019, c. 448, §1 (RP).]

4. Transfer from General Fund revenue growth. Beginning with fiscal year 2013-14 and before any other transfers from the General Fund, the State Controller shall transfer to the fund at the close of each fiscal year 40% of the amount by which General Fund budgeted revenue for that fiscal year exceeds the General Fund appropriation limitation calculated for that fiscal year under section 1534.

[PL 2011, c. 692, §1 (NEW).]

5. Report. Beginning March 10, 2020 and annually thereafter, the Treasurer of State shall report to the joint standing committee of the Legislature having jurisdiction over taxation matters and the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs the amount of funds in the fund, the amount of the property tax relief payment calculated pursuant to subsection 1-B, paragraph C and the number and amount of property tax relief payments distributed, if any, pursuant to subsection 1-B, paragraph D.

[PL 2019, c. 448, §1 (NEW).]

SECTION HISTORY

§1519. Retiree Health Insurance Internal Service Fund

1. Established. The Retiree Health Insurance Internal Service Fund is established within the Department of Administrative and Financial Services to accumulate funds to pay the health insurance premiums for retired state employees and teachers.

[PL 1999, c. 731, Pt. DD, §1 (NEW); PL 1999, c. 731, Pt. DD, §2 (AFF).]

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

A. "Board" means the Board of Trustees, Maine Public Employees Retirement System established under section 12004-F, subsection 9. [PL 2001, c. 439, Pt. C, §1 (NEW); PL 2001, c. 439, Pt. C, §4 (AFF); PL 2007, c. 58, §3 (REV).]


2. Funding.

[PL 2003, c. 451, Pt. X, §7 (RP).]
3. Investment of the fund. The board shall invest the cash assets of the fund that are not required
to pay insurance premiums and other operating expenses at the request of the commissioner in the same
manner and according to the same investment policy and practices by which the board invests the assets
of the Maine Public Employees Retirement System. The board shall treat the fund as held in trust on
behalf of the State for the purposes specified in this section and no other and shall separately account
for the fund as investment assets, attributing to the fund its proportional share of investment returns and
of investment management costs and expenses, including costs and expenses of the retirement system
arising because of the board's investment of the fund. The commissioner and the board shall develop
jointly a memorandum of understanding that sets out their mutual understanding of the investment of
the fund, the related investment accounting and investment return and expense attribution.

4. Audit of the fund. The commissioner shall ensure adequate audit of the investment
management of the fund and the expenditures of the fund each fiscal year within the scope of the annual
audit of the Maine Public Employees Retirement System and the State's single audit or through a
separate audit as considered appropriate by the board. Any separate audit must be reported to the
Governor, the Legislature, the commissioner and the State Controller in as timely a manner as possible
after the close of each fiscal year.

5. Use of the fund. Notwithstanding subsection 1, the fund may be used for necessary audit
services, legal expenses, investment management fees and services, general administrative expenses,
costs related to the management and administration of the fund and health insurance premium costs.

6. Additional transfers to the fund. The State Controller may, at the close of each fiscal year, as
the next priority after the transfers authorized pursuant to section 1507, section 1511 and section 1536,
subsection 1, transfer from the unappropriated surplus of the General Fund to the Retiree Health
Insurance Internal Service Fund amounts as may be available from time to time, up to an amount of
$4,000,000 in fiscal year 2015-16, $4,000,000 in fiscal year 2016-17 and, beginning in fiscal year 2017-
18, $2,000,000 to be used solely for the purpose of amortizing the unfunded liability for retiree health
benefits. Transfers to the fund may also include appropriations and allocations of the Legislature and
revenue from direct billing rates charged to state departments and agencies and other participating
jurisdictions to be used solely for the purpose of amortizing the unfunded liability for retiree health
benefits.
[PL 2015, c. 267, Pt. L, §1 (NEW).]
A. The office shall work closely with all departments and agencies to identify radio and network requirements for the statewide system to ensure that agency program requirements are met to the maximum extent possible. The office shall:

1. Ensure that the annual costs of the lease or lease-purchase are paid in a timely manner and that the financial affairs of the fund are properly managed;
2. Maintain records of radio and network system requirements for all agencies using the system and make this information available to state agencies;
3. Require state agencies to become part of the statewide radio and network system when replacing their current systems or purchasing new systems;
4. Acquire, expand, upgrade or replace the statewide radio and network system in accordance with an established replacement plan; and
5. Transfer radio equipment and network infrastructure into the fund from agencies using the system, purchase, lease, lease-purchase or enter into other financing agreements, in accordance with section 1587, for the acquisition, expansion, upgrade or replacement of the system or any of its components in accordance with paragraph B when it can be demonstrated that any such action or agreement provides a clear cost or program advantage to the State. [PL 2005, c. 12, Pt. SS, §4 (AMD).]

B. The Chief Information Officer, in conjunction with the agencies using the statewide radio and network system, operating as a board that may be referred to as "the Statewide Radio Network Board," shall establish the following:

1. Standards for statewide radio and network system operations;
2. Specifications for systems and components to be acquired by the State; and
3. Standards for the exemption or waiver of state agencies from the requirements of this section.

By January 15, 2002, standards must be developed for statewide radio and network system usage by all state agencies not exempted under subparagraph (3). [PL 2005, c. 634, §3 (AMD).]

C. The office shall establish, through the Department of Administrative and Financial Services, Office of the State Controller, the Statewide Radio and Network System Reserve Fund account. The funds deposited in the account may include, but are not limited to, appropriations made to the account, funds transferred to the account from within the Department of Administrative and Financial Services, funds received from state departments and agencies using the services provided by the office, earnings by the fund from the Treasurer of State's pool and proceeds from the sale of system assets under the administrative control of the fund by the state surplus property program in the Department of Administrative and Financial Services, Bureau of General Services in accordance with paragraph B and other provisions of law. [PL 2005, c. 12, Pt. SS, §4 (AMD).]

D. The fund may levy charges according to a rate schedule recommended by the Chief Information Officer and approved by the Commissioner of Administrative and Financial Services against all departments and agencies using the services of the statewide radio and network system. [PL 2005, c. 12, Pt. SS, §4 (AMD).]

E. Service charges for the statewide radio and network system must be calculated to provide for system acquisition costs, expansion costs, upgrade costs, necessary capital investment and fund management costs, replacement costs and sufficient working capital for the fund. [PL 2001, c. 439, Pt. U, §1 (NEW).]
F. Each department or agency using the services of the statewide radio and network system must budget adequate funds to pay for costs described in paragraph E. [PL 2001, c. 439, Pt. U, §1 (NEW).]
[PL 2007, c. 240, Pt. PP, §1 (AMD).]

SECTION HISTORY

§1521. Application to legislative branch

Unless the language in this Part specifically states that it applies to the legislative branch, the legislative branch may not be required to comply with the provisions of this Part unless determined relevant and applicable by the Legislative Council pursuant to Title 3, section 162. [PL 2005, c. 12, Pt. LL, §2 (NEW).]

SECTION HISTORY
PL 2005, c. 12, §LL2 (NEW).

§1522. Reserve for retirement costs

1. Reserve for retirement benefits established. The State Controller shall, at the close of the fiscal years ending June 30, 2012, June 30, 2013 and June 30, 2014, as the next priority after the transfers authorized pursuant to section 1507 and section 1511, and after all required deductions of appropriations, budgeted financial commitments and adjustments considered necessary by the State Controller have been made, transfer from the available balance in the unappropriated surplus of the General Fund up to $15,000,000 for the fiscal year ending June 30, 2012, up to $4,100,000 for the fiscal year ending June 30, 2013 and up to an amount certified by the Executive Director of the Maine Public Employees Retirement System to the State Controller as the estimated amount needed to fully fund the total cost of the benefit calculated for fiscal year 2014-15 pursuant to Public Law 2011, chapter 380, Part T, section 22 for the fiscal year ending June 30, 2014 to a reserve account within the General Fund established for the purpose of providing the resources to fund retirement payments for retired state employees and teachers.
[PL 2013, c. 1, Pt. E, §1 (AMD).]

2. Transfer of unused balance in reserve account. At the close of the fiscal year ending June 30, 2015, the State Controller shall transfer any balance remaining in the reserve account under subsection 1 to the Maine Budget Stabilization Fund established by section 1532.
[PL 2011, c. 380, Pt. X, §1 (NEW).]

SECTION HISTORY

§1523. Maine Military Reserve Fund

The Maine Military Reserve Fund, referred to in this section as "the fund," is established as a nonlapsing fund within the Department of Administrative and Financial Services. The fund receives funds allocated or transferred by the Legislature from the unappropriated surplus of the General Fund. The State Controller shall disburse funds in accordance with the provisions established for the operation of the Maine Military Authority in Title 37-B, section 393. At the close of any fiscal year, funds remaining in the fund that the State Controller has determined are not needed to support the operation of the Maine Military Authority may be transferred to the Maine Budget Stabilization Fund established under section 1532. The State Controller shall provide quarterly financial reports regarding the fund to the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs and the joint standing committee of the Legislature having jurisdiction over the Maine Military Authority. [PL 2017, c. 2, Pt. O, §1 (NEW).]
SECTION HISTORY


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