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An Act Concerning Technical Changes to the Tax Laws

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

Sec. 1. 36 MRSA §112, sub-§5-A, as amended by PL 1997, c. 526, §7, is further amended to read:

5-A. Agreements with other governments. The assessor may enter into agreements with the tax departments of other states that the assessor considers appropriate governments for assistance in the administration and enforcement of this Title if the disclosure of information to duly authorized officers of those governments is permitted by section 191, subsection 2, paragraph D.

Sec. 2. 36 MRSA §112, sub-§8, ¶D, as enacted by PL 2009, c. 434, §7, is amended to read:

D. Administration of the premium imposed on bulk motor vehicle oil and prepackaged motor vehicle oil under Title 10, section 1020.

Sec. 3. 36 MRSA §141, sub-§1, as enacted by PL 1979, c. 378, §4, is amended to read:

1. General provisions. ~~Unless~~Except as otherwise provided, ~~any~~an amount of tax ~~which~~that a person declares on a return filed by him with the State Tax Assessor to be due to the State ~~shall be~~is deemed to be assessed at the time the return is filed and ~~shall be~~is payable on or before the date prescribed for filing the return, determined without regard to ~~any~~an extension of time granted for filing the return. When a return is filed, the ~~State Tax Assessor~~assessor shall cause it to be examined and may conduct ~~such~~ audits or investigations ~~as he believes necessary~~ to determine the correct tax liability. If ~~he~~the assessor determines that the amount of tax shown on the return is less than the correct amount, the ~~State Tax Assessor~~assessor shall assess the tax due the State. ~~No such~~Except as provided in subsection 2, an assessment ~~shall~~may ~~not~~ be made after 3 years from the date the return was filed or 3 years from the date the return was required to be filed, whichever is later. ~~At any time~~The assessor may make a supplemental assessment within the ~~appropriate~~ assessment period prescribed by this section, ~~the State Tax Assessor may make a supplemental assessment for the same period, periods or partial periods previously assessed if he finds~~the assessor determines that any previous assessment understates the tax due or otherwise is imperfect or incomplete in any material ~~aspect~~respect.

Sec. 4. 36 MRSA §175, sub-§2, as amended by PL 1993, c. 377, §1, is further amended to read:

2. Failure to file or pay taxes; determination to prevent renewal, reissuance or other extension of license or certificate. If the ~~State Tax Assessor~~assessor determines that ~~any~~ person who holds a state-issued license or certificate of authority issued by this State to conduct a profession, trade or business has neglected or refused to file ~~any returns~~a return at the time required under this Title or to pay a tax liability due under this Title that has been demanded, other than taxes due pursuant to Part 2, and the person continues to fail to file or pay after at least 2 specific written notices, each giving 30 days to respond, ~~are~~have been sent by certified mail or served by a civil officer, then the

assessor shall notify the person in writing that ~~refusal~~continued failure to file the required tax return or to pay the overdue tax liability may result in loss of the person's license or certificate of authority. If the person continues for a period in excess of 30 days from notice of possible denial of renewal or reissuance of a license or certificate of authority to fail to file or show reason why the person is not required to file or if the person continues not to pay, the ~~State Tax Assessor~~assessor shall notify the person in writing of the assessor's determination to prevent renewal, reissuance or extension of the license or certificate of authority by the issuing agency. A review of this determination is available by requesting a ~~petition for reconsideration~~ under section 151, subject to appeal to the Superior Court ~~in accordance with the Maine Administrative Procedure Act~~as provided in section 151. Either by failure to proceed to the next step of appeal or by exhaustion of the steps of appeal, the determination ~~of the assessor's right to prevent renewal or reissuance of the license or certificate of authority~~ becomes final unless otherwise determined ~~by~~on appeal. In any event, the license or certificate of authority ~~in question~~ remains in effect until all appeals ~~are~~have been taken to their final conclusion.

Sec. 5. 36 MRSA §175, sub-§6, as enacted by PL 1993, c. 377, §2, is amended to read:

6. Certificate of good standing. The ~~State Tax Assessor~~assessor must issue a certificate of good standing to the ~~licensee~~person conditioned upon ~~an~~the person's agreement to complete obligations under this Title. If the ~~licensee~~person fails to ~~honor the~~complete obligations under this Title in accordance with that agreement, the ~~State Tax Assessor~~assessor may notify the ~~licensee~~person and the ~~licensing authority~~issuing agency of the assessor's determination to revoke the license or certificate of authority. A review of this determination is available by requesting a ~~petition for reconsideration~~ under section 151, subject to appeal to the Superior Court ~~in accordance with the Maine Administrative Procedure Act~~as provided in section 151. Either by failure to proceed to the next step of appeal or by exhaustion of the steps of appeal, the determination ~~of the assessor's right to revoke the license or certificate of authority~~ becomes final unless otherwise determined ~~by~~on appeal. The ~~licensing board~~issuing agency, on receipt of the ~~finalized notice that the determination to revoke the license or certificate of authority has become final~~, shall revoke the license or certificate of authority within 30 days. The ~~bureau~~assessor and the licensee may agree to nonbinding mediation for an agreement to complete obligations under this Title.

Sec. 6. 36 MRSA §191, sub-§2, ¶D, as amended by PL 1991, c. 546, §7, is further amended to read:

D. The disclosure of information to duly authorized officers of the United States and of other states, districts and territories of the United States and of the ~~provinces of Canada~~ and its provinces for use in administration and enforcement of this Title or of the tax laws of those jurisdictions. ~~The~~With respect to enforcement of the tax laws of other jurisdictions, the information may ~~not~~ be given ~~only~~ to the duly authorized officer ~~when~~unless the officer's government permits a substantially similar ~~exchange~~disclosure of information ~~with~~to the taxing officials of this State and ~~when the government provides for the secrecy~~confidentiality of information in a manner substantially similar to the manner ~~set out~~provided in this section;

Sec. 7. 36 MRSA §191, sub-§4, as enacted by PL 1977, c. 668, §2, is amended to read:

4. Penalties. ~~Any~~A person who willfully violates this section ~~shall be guilty of~~commits a Class E crime. ~~If the~~An offender who is an officer or employee of the State, ~~he~~shallmust be dismissed from office.

Sec. 8. 36 MRSA §272, sub-§4, ¶B, as enacted by PL 1985, c. 764, §8 and amended by PL 1997, c. 526, §14, is further amended to read:

B. Raise, lower or sustain the ~~Bureau of Revenue Services~~bureau's determination of the municipality's achieved assessing standards and then, if the achieved standards were inadequate under the provisions of this chapter ~~102, subchapter 5~~, and upon receiving from both the bureau and the municipality recommended solutions to the ~~inaccurate~~inadequate assessing practices, order the municipality to take the corrective steps the board considers necessary.

Sec. 9. 36 MRSA §1113, as repealed and replaced by PL 1977, c. 467, §13, is amended to read:

§ 1113.Enforcement provision

~~There shall be a tax~~A lien is created to secure the payment of the penalties provided in sections ~~1112 and section 1109, subsections 2 and 6.~~Such a lien ~~and section 1112, which~~ may be enforced in the same manner as liens on real estate created by section 552.

Sec. 10. 36 MRSA §1115, as amended by PL 1989, c. 748, §7, is further amended to read:

§ 1115.Transfer of portion of parcel of land

Transfer of a portion of a parcel of farmland subject to taxation under this subchapter does not affect the taxation under this subchapter of the resulting parcels unless they do not meet the minimum acreage requirements of this subchapter. Transfer of a portion of a parcel of open space land subject to taxation under this subchapter does not affect the taxation under this subchapter of the resulting parcels unless either or both of the parcels no longer provide a public benefit as ~~required~~in one of the areas enumerated in section 1102, subsection 6. Each resulting parcel must be taxed to the owners under this subchapter until ~~such a parcel~~it is withdrawn from taxation under this subchapter, in which case, the penalties provided for in section 1112 apply only to the owner of that parcel. If the transfer of a portion of a parcel of farmland resulting from the transfer of ~~subject to taxation under this subchapter results in the creation of a parcel that is less than the minimum acreage requirement of~~required by this subchapter or; if the transfer of a portion of a parcel of open space land resulting from a transfer ~~subject to taxation under this subchapter results in the creation of a parcel that no longer provides a public benefit in one of the areas enumerated in section 1102, subsection 6, that parcel must be considered as~~is deemed to have been withdrawn from taxation under this subchapter as a result of the transfer and is subject to the penalties as provided in section 1112.

Sec. 11. 36 MRSA §1132, sub-§1, as enacted by PL 2007, c. 466, Pt. A, §58, is amended to read:

1. Commercial aquacultural production. "Commercial ~~aquaculture~~aquacultural production" has the same meaning as in section 2013, subsection 1, paragraph A-1.

Sec. 12. 36 MRSA §1132, sub-§3, as enacted by PL 2007, c. 466, Pt. A, §58, is amended to read:

3. Commercial fishing activities. "Commercial fishing activities" means commercial aquaculture/aquacultural production and commercial fishing. "Commercial fishing activities" does not include retail sale to the general public of marine organisms or their byproducts, or of other products or byproducts of commercial aquaculture/aquacultural production or commercial fishing.

Sec. 13. 36 MRSA §1506, as amended by PL 1987, c. 196, §10 and PL 1997, c. 526, §14, is further amended to read:

§ 1506. Rulemaking

~~The Bureau of Revenue Services, after~~After consultation with the Commissioner of Marine Resources, the Commissioner of Inland Fisheries and Wildlife and the Director of the Division of Licensing and, Registration and Engineering within the Department of Inland Fisheries and Wildlife, the State Tax Assessor may adopt rules and establish such forms and procedures as are necessary for the efficient administration and enforcement of the excise tax established/imposed by this chapter. Rules adopted pursuant to this section are routine technical rules for the purposes of Title 5, chapter 375, subchapter 2-A.

Sec. 14. 36 MRSA §1752, sub-§5-A, as enacted by PL 1981, c. 163, §1, is amended to read:

5-A. Products for internal human consumption. "Products for internal human consumption" ~~mean~~means edible products sold for human nutrition or refreshment and containers or ~~instruments~~utensils provided simultaneously for the consumption of these products. It does not include spirituous, malt or vinous liquors, medicines, tonics, vitamins, dietary supplements or cigarettes.

Sec. 15. 36 MRSA §1752, sub-§14, ¶B, as amended by PL 2007, c. 627, §43, is further amended to read:

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) The fee imposed by Title 10, section 1169, subsection 11;
- (9) The fee imposed by section 4832, subsection 1;
- (10) The lead-acid battery deposit imposed by Title 38, section 1604, subsection 2-B;
- (11) 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; or
- (12) The premium imposed on bulk motor vehicle oil ~~changes imposed and prepackaged motor vehicle oil~~ by Title 10, section 1020, subsection 66-A.

Sec. 16. 36 MRSA §1752, sub-§14, ¶B, as amended by PL 2009, c. 382, Pt. B, §17 and affected by §52, is further amended to read:

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;
- (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) The fee imposed by Title 10, section 1169, subsection 11;
- (9) The fee imposed by section 4832, subsection 1;
- (10) The lead-acid battery deposit imposed by Title 38, section 1604, subsection 2-B;
- (11) 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; or
- (12) The premium imposed on bulk motor vehicle oil changes imposed and prepackaged motor vehicle oil by Title 10, section 1020, subsection 66-A.

Sec. 17. 36 MRSA §1754-B, sub-§2, as amended by PL 2003, c. 673, Pt. AAA, §1, is further amended to read:

2. Registration certificates. Application forms for sales tax registration certificates must be prescribed and furnished free of charge by the assessor. The assessor shall issue a registration certificate to each applicant that properly completes and submits an application form. A separate application must be completed and a separate registration certificate issued for each place of business. A registration certificate issued pursuant to this section is nontransferable and is not a license within the meaning of that term in the Maine Administrative Procedure Act. Each application for a registration certificate must contain a statement as to the type or types of itemstangible personal property that the applicant intends to purchase for resale and the type or types of taxable services that the applicant intends to sell, and each retailer registered under this section must inform the assessor in writing of any changes to the type or types of itemstangible personal property that it purchases for resale or to the type or types of taxable services that it sells.

~~When a~~If the retailer maintains a place of business in this State, the registration certificate must be conspicuously displayed at that place of business. ~~In~~If the ~~ease of a~~ retailer that does not have a fixed place of business and makes sales from one or more motor vehicles, each motor vehicle ~~constitutes~~is deemed to be a place of business.

Sec. 18. 36 MRSA §3203, sub-§1, as amended by PL 2007, c. 650, §1, is repealed.

Sec. 19. 36 MRSA §3203, sub-§4, as amended by PL 2007, c. 538, Pt. L, §2, is further amended to read:

4. Highway Fund. All taxes and fines collected under this chapter must be credited to the Highway Fund, except that beginning July 1, 2009 the Treasurer of State shall deposit monthly into the TransCap Trust Fund established in Title 30A, section 6006G 7.5% of the excise tax imposed under subsection 1-B.

Sec. 20. 36 MRSA §3203-C, as amended by PL 2009, c. 413, Pt. W, §3 and affected by §6 and amended by c. 434, §51 and affected by §84, is repealed and the following enacted in its place:

§ 3203-C. Inventory tax

On the date that any increase in the rate of tax imposed under this chapter takes effect, an inventory tax is imposed upon all distillates that are held in inventory by a supplier, wholesaler or retail dealer as of the end of the day prior to that date on which the tax imposed by section 3203, section 1-B has been paid. The inventory tax is computed by multiplying the number of gallons of tax-paid fuel held in inventory by the difference between the tax rate already paid and the new tax rate. Suppliers, wholesalers and retail dealers that hold such tax-paid inventory shall make payment of the inventory tax on or before the 15th day of the next calendar month, accompanied by a form prescribed and furnished by the State Tax Assessor. In the event of a decrease in the tax rate, the supplier, wholesaler or retail dealer is entitled to a refund or credit, which must be claimed on a form designed and furnished by the assessor.

Sec. 21. 36 MRSA §5122, sub-§1, ¶Z, as amended by PL 2009, c. 213, Pt. BBBB, §2 and c. 434, §66 and affected by §84, is repealed and the following enacted in its place:

Z. For income tax years beginning on or after January 1, 2008, the amount of any qualified state and local tax benefit and any qualified payment excluded from gross income pursuant to the Code, Section 139B;

Sec. 22. 36 MRSA §5122, sub-§2, ¶AA, as amended by PL 2009, c. 213, Pt. BBBB, §6 and amended by c. 434, §67, is repealed and the following enacted in its place:

AA. For taxable years beginning on or after January 1, 2009, an amount equal to the net increase in the depreciation deductions allowable under sections 167 and 168 of the Code that would have been applicable to that property had the depreciation deduction under the Code, Section 168(k) not been claimed with respect to such property placed in service on or after January 1, 2008 for which an addition was required under subsection 1, paragraph AA in a prior year.

Upon the taxable disposition of property to which this paragraph applies, the amount of any gain or loss includable in federal adjusted gross income must be adjusted for Maine income tax purposes by an amount equal to the difference between the addition modification for such property under subsection 1, paragraph AA and the subtraction modifications allowed pursuant to this paragraph.

The total amount of subtraction claimed for property under this paragraph for all tax years may not exceed the addition modification under subsection 1, paragraph AA for the same property:

Sec. 23. 36 MRSA §5200-A, sub-§2, ¶R, as amended by PL 2009, c. 213, Pt. ZZZ, §11 and Pt. BBBB, §13, is repealed and the following enacted in its place:

R. For taxable years beginning on or after January 1, 2009, an amount equal to the net increase in the depreciation deductions allowable under sections 167 and 168 of the Code that would have been applicable to that property had the depreciation deduction under the Code, Section 168(k) not been claimed with respect to such property placed in service on or after January 1, 2008 for which an addition was required under subsection 1, paragraph T in a prior year.

Upon the taxable disposition of property to which this paragraph applies, the amount of any gain or loss includable in federal taxable income must be adjusted for Maine income tax purposes by an amount equal to the difference between the addition modification for such property under subsection 1, paragraph T and the subtraction modifications allowed pursuant to this paragraph.

The total amount of subtraction claimed for property under this paragraph for all tax years may not exceed the addition modification under subsection 1, paragraph T for the same property:

Sec. 24. 36 MRSA §5219-E, as amended by PL 1997, c. 24, Pt. C, §11, is repealed.

Sec. 25. 36 MRSA §5228, sub-§3, as corrected by RR 2009, c. 1, §29, is amended to read:

3. Amount of estimated tax to be paid. Every person required to make payment of estimated tax is liable for an estimated tax that is no less than the smaller of the amounts determined pursuant to paragraphs A and B, except that large corporations as defined in the Code, Section 6655(g), are subject only to paragraph B, except as provided in subsection 5, paragraph C and individual taxpayers encountering an unusual event are subject only to paragraph B with respect to the unusual event, except as provided in subsection 5, paragraph D:

A. An amount equal to the person's tax liability under this Part for the preceding taxable year, if that preceding year was a taxable year of 12 months; or

B. An amount equal to 90% of the person's tax liability under this Part for the current taxable year ~~determined without taking into account the current year's investment tax credit set forth in section 5219-E~~, except that, for farmers and persons who fish commercially, this amount is equal to 66 2/3% of the person's tax liability under this Part for the current taxable year.

Sec. 26. 36 MRSA §5278, sub-§4, as amended by PL 2003, c. 588, §21, is further amended to read:

4. Notice of change or correction. If a taxpayer is required by section 5227-A to file an amended Maine return, a claim for credit or refund of any resulting overpayment of the tax must be filed by the taxpayer within 2 years from the time the filing of the amended return was required. The claim for credit or refund is limited to issues included in the federal amendment or adjustment and the amount of the

credit or refund may not exceed the amount of the reduction in tax attributable to the federal amendment or adjustment. This subsection does not affect the time within which or the amount for which a claim for credit or refund may be filed apart from this subsection.

Sec. 27. 36 MRSA §6652, sub-§1, as amended by PL 2009, c. 213, Pt. U, §1, is further amended to read:

1. Generally. A person against whom taxes have been assessed pursuant to Part 2, except for chapters 111 and 112, with respect to eligible property and who has paid those taxes is entitled to reimbursement of a portion of those taxes from the State as provided in this chapter. The reimbursement under this chapter is the percentage of the taxes assessed and paid with respect to eligible property specified in subsection 4, ~~except that for claims filed for application periods that begin on August 1, 2006, August 1, 2009 and August 1, 2010 the reimbursement is limited to 90% of the taxes assessed and paid with respect to eligible property.~~ For purposes of this chapter, a tax applied as a credit against a tax assessed pursuant to chapter 111 or 112 is a tax assessed pursuant to chapter 111 or 112. A taxpayer that included eligible property in its investment credit base under section 5219-E or 5219-M and claimed the credit provided in ~~one or more of those sections~~ section 5219-M on its income tax return may not be reimbursed under this chapter for taxes assessed on that same eligible property in a year in which ~~one or more of those credits are~~ that credit is taken. A successor in interest of a person against whom taxes have been assessed with respect to eligible property is entitled to reimbursement pursuant to this section, whether the tax was paid by the person assessed or by the successor, as long as a transfer of the property in question to the successor has occurred and the successor is the owner of the property as of August 1st of the year in which a claim for reimbursement may be filed pursuant to section 6654. For purposes of this subsection, "successor in interest" includes the initial successor and any subsequent successor. When an eligible successor in interest exists, the successor is the only person to whom reimbursement under this chapter may be made with respect to the transferred property. For an item of eligible property that is first subject to assessment under Part 2 on or after April 1, 2008, and for any item of eligible property for which reimbursement is paid under subsection 4, paragraph B, the reimbursement otherwise payable under this section with respect to that item of eligible property ~~must be reduced by an amount equal to the amount, if any, by which the reimbursement otherwise payable under this section plus payments received by the taxpayer under a tax increment financing arrangement pursuant to Title 30-A, chapter 206, subchapter 1 with respect to that item of eligible property exceeds 100% of the property taxes assessed with respect to that item of eligible property~~ may not exceed the actual property taxes paid less any tax increment financing refund received with respect to that property.

Sec. 28. 36 MRSA §6652, sub-§4, as enacted by PL 2005, c. 623, §5, is amended to read:

4. Reimbursement percentage. ~~Reimbursements~~ The reimbursement under this chapter ~~are for the following~~ is an amount equal to the percentage specified in paragraphs A and B of taxes assessed and paid with respect to each item of eligible property, ~~except that for claims filed for application periods that begin on August 1, 2006, August 1, 2009 or August 1, 2010 the reimbursement is 90% of that amount.~~

A. For each of the first to 12th years for which reimbursement is made, the percentage is 100%.

B. Pursuant to section 699, subsection 2, reimbursement under this chapter after the 12th year for which reimbursement is made is according to the following percentages of taxes assessed and paid with respect to each item of eligible property.

(1) For the 13th year for which reimbursement is made, the percentage is 75%.

(2) For the 14th year for which reimbursement is made, the percentage is 70%.

(3) For the 15th year for which reimbursement is made, the percentage is 65%.

(4) For the 16th year for which reimbursement is made, the percentage is 60%.

(5) For the 17th year for which reimbursement is made, the percentage is 55%.

(6) For the 18th year for which reimbursement is made and for subsequent years, the percentage is 50%.

Sec. 29. 36 MRSA §6754, sub-§1, as amended by PL 2009, c. 434, §83 and c. 461, §27, is repealed and the following enacted in its place:

1. Generally. Subject to the provisions of subsection 2, a qualified business is entitled to reimbursement of Maine income tax withheld during the calendar year for which reimbursement is requested and attributed to qualified employees after July 1, 1996 in the following amounts.

A. For qualified employees employed by a qualified business in labor market areas in this State in which the labor market unemployment rate is at or below the State's unemployment rate at the time of application, the reimbursement is equal to 30% of Maine income tax withheld during each of the first 5 calendar years for which reimbursement is requested and attributed to those qualified employees. The percentage of reimbursement for the 6th to 10th years of the employment tax increment financing development program is established based upon the labor market unemployment rate at the beginning of the 6th year.

B. For qualified employees employed by a qualified business in labor market areas in this State in which the labor market unemployment rate is greater than the State's unemployment rate at the time of application, the reimbursement is equal to 50% of Maine income tax withheld during each of the first 5 calendar years for which reimbursement is requested and attributed to those qualified employees. The percentage of reimbursement for the 6th to 10th years of the employment tax increment financing development program is established based upon the labor market unemployment rate at the beginning of the 6th year.

C. For qualified employees employed by a qualified business in labor market areas in this State in which the labor market unemployment rate is greater than 150% of the State's unemployment rate at the time of application, the reimbursement is equal to 75% of Maine income tax withheld during each of the first 5 calendar years for which reimbursement is requested and attributed to those qualified employees. The percentage of reimbursement for the 6th to 10th years of the employment tax increment financing development program is established based upon the labor market unemployment rate at the beginning of the 6th year.

D. For qualified Pine Tree Development Zone employees, as defined in Title 30A, section 5250I, subsection 18, employed directly in the qualified business activity of a qualified Pine Tree Development Zone business, as defined in Title 30A, section 5250I, subsection 17, for whom a certificate of qualification has been issued in accordance with Title 30A, section 5250O, the reimbursement under this subsection is equal to 80% of Maine income tax withheld each year for which reimbursement is requested and attributed to those qualified employees for a period of no more than 10 years for tier 1 locations and no more than 5 years for tier 2 locations. Reimbursement under this paragraph may not be paid for years beginning after December 31, 2028.

Sec. 30. Contingent effective date. That section of this Act that amends the Maine Revised Statutes, Title 36, section 1752, subsection 14, paragraph B, as amended by Public Law 2007, chapter 627, section 43, takes effect only if Public Law 2009, chapter 382 is not ratified by a majority of the electors voting on that measure pursuant to the Constitution of Maine, Article IV, Section 17.

Sec. 31. Contingent effective date. That section of this Act that amends the Maine Revised Statutes, Title 36, section 1752, subsection 14, paragraph B, as amended by Public Law 2009, chapter 382, Part B, section 17 and affected by section 52, takes effect only if Public Law 2009, chapter 382 is ratified by a majority of the electors voting on that measure pursuant to the Constitution of Maine, Article IV, Section 17.

Effective 90 days following adjournment of the 124th
Legislature, Second Regular Session, unless otherwise indicated.