

MAINE STATE LEGISLATURE

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128th MAINE LEGISLATURE

SECOND REGULAR SESSION-2018

Legislative Document

No. 1654

S.P. 611

In Senate, November 29, 2017

**An Act To Protect Economic Competitiveness in Maine by
Extending the End Date for Pine Tree Development Zone Benefits**

Submitted by the Department of Economic and Community Development pursuant to Joint Rule 203.

Received by the Secretary of the Senate on November 27, 2017. Referred to the Committee on Labor, Commerce, Research and Economic Development pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in cursive script, reading "Heather J.R. Priest".

HEATHER J.R. PRIEST
Secretary of the Senate

Presented by Senator JACKSON of Aroostook.
Cosponsored by Representative FREDETTE of Newport and
Senator: CUSHING of Penobscot, Representatives: HARRINGTON of Sanford, MARTIN of
Eagle Lake, PICCHIOTTI of Fairfield, STANLEY of Medway.

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

2 **Sec. 1. 30-A MRSA §5250-J, sub-§5**, as repealed and replaced by PL 2009, c.
3 461, §22, is amended to read:

4 **5. Termination.** A qualified Pine Tree Development Zone business located in a tier
5 1 location may not be certified under this subchapter after December 31, ~~2018~~ 2023, and
6 a qualified Pine Tree Development Zone business located in a tier 2 location may not be
7 certified under this subchapter after December 31, 2013. All Pine Tree Development
8 Zone benefits provided under this subchapter are terminated on December 31, ~~2028~~ 2033.

9 **Sec. 2. 35-A MRSA §3210-E, sub-§6**, as enacted by PL 2009, c. 627, §5 and
10 affected by §12, is amended to read:

11 **6. Repeal.** This section is repealed December 31, ~~2028~~ 2033.

12 **Sec. 3. 36 MRSA §1760, sub-§87**, as amended by PL 2011, c. 285, §5, is further
13 amended to read:

14 **87. Sales of tangible personal property and transmission and distribution of**
15 **electricity to qualified development zone businesses.** Beginning July 1, 2005, sales of
16 tangible personal property, and of the transmission and distribution of electricity, to a
17 qualified Pine Tree Development Zone business, as defined in Title 30-A, section 5250-I,
18 subsection 17, for use directly and primarily in one or more qualified business activities,
19 as defined in Title 30-A, section 5250-I, subsection 16. The exemption provided by this
20 subsection is limited for each qualified Pine Tree Development Zone business to sales
21 occurring within a period of 10 years in the case of a business located in a tier 1 location,
22 as defined in Title 30-A, section 5250-I, subsection 21-A, and 5 years in the case of a
23 business located in a tier 2 location, as defined in Title 30-A, section 5250-I, subsection
24 21-B, from the date the business is certified pursuant to Title 30-A, section 5250-O or
25 until December 31, ~~2028~~ 2033, whichever occurs first. As used in this subsection,
26 "primarily" means more than 50% of the time during the period that begins on the date on
27 which the property is first placed in service by the purchaser and ends 2 years from that
28 date or at the time the property is sold, scrapped, destroyed or otherwise permanently
29 removed from service by the purchaser, whichever occurs first.

30 **Sec. 4. 36 MRSA §2016, sub-§4, ¶A**, as amended by PL 2009, c. 627, §7 and
31 affected by §12, is further amended to read:

32 A. Reimbursements made by the assessor pursuant to this section are limited to taxes
33 paid in connection with sales of tangible personal property that occur within a period
34 of 10 years in the case of a qualified Pine Tree Development Zone business located in
35 a tier 1 location, as defined in Title 30-A, section 5250-I, subsection 21-A, and 5
36 years in the case of a qualified Pine Tree Development Zone business located in a tier
37 2 location, as defined in Title 30-A, section 5250-I, subsection 21-B, from the date
38 the qualified Pine Tree Development Zone business receiving the property is certified
39 pursuant to Title 30-A, section 5250-O or by December 31, ~~2028~~ 2033, whichever
40 occurs first.

