

# MAINE STATE LEGISLATURE

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**LAWS**  
**OF THE**  
**STATE OF MAINE**

**AS PASSED BY THE**

**ONE HUNDRED AND TWENTY-THIRD LEGISLATURE**

**FIRST REGULAR SESSION**  
**December 6, 2006 to June 21, 2007**

**THE GENERAL EFFECTIVE DATE FOR**  
**FIRST REGULAR SESSION**  
**NON-EMERGENCY LAWS IS**  
**SEPTEMBER 20, 2007**

**PUBLISHED BY THE REVISOR OF STATUTES**  
**IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,**  
**TITLE 3, SECTION 163-A, SUBSECTION 4.**

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**Penmor Lithographers**  
**Lewiston, Maine**  
**2007**

**3. Tuition.** Notwithstanding section 5805, subsection 2 and section 5809, the commissioner shall pay tuition for each tuition student in an amount equal to the official tuition rate approved pursuant to section 5805, subsection 1 for the receiving school for non-resident students enrolled in secondary schools or special education or career and technical education programs as long as the student maintains a satisfactory standard of department and scholarship. The commissioner shall pay tuition for each tuition student in an amount equal to the official tuition rate approved pursuant to section 7302 for the receiving school for non-resident students enrolled in special education programs, as long as the student maintains a satisfactory standard of department and scholarship.

**Sec. 3. Appropriations and allocations.** The following appropriations and allocations are made.

**EDUCATION, DEPARTMENT OF  
Education in Unorganized Territory 0220**

Initiative: Provides funds for the increase in the tuition rates authorized to pay to receiving school administrative units on behalf of tuition students from the unorganized territories.

GENERAL FUND	2007-08	2008-09
All Other	\$305,768	\$321,057
<b>GENERAL FUND TOTAL</b>	<b>\$305,768</b>	<b>\$321,057</b>

See title page for effective date.

**CHAPTER 425  
H.P. 557 - L.D. 736**

**An Act To Require Notification  
before Withdrawal of Land  
from Classification under the  
Maine Tree Growth Tax Law  
for Failure To File Certain  
Statements**

**Mandate preamble.** This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, 2/3 of all of the members elected to each House have determined it necessary to enact this measure.

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

**Sec. 1. 36 MRSA §581, first ¶,** as amended by PL 1991, c. 546, §8, is further amended to read:

If the assessor determines that land subject to this subchapter no longer meets the requirements of this subchapter, the assessor must withdraw the parcel from taxation under this subchapter. Before withdrawing a parcel from taxation under this subchapter, if the sole reason the land does not meet the requirements of this subchapter is that the owner failed to file the sworn statement required under section 574-B, subsection 1, the assessor shall provide the owner with written notice by regular mail of the deadline to file the sworn statement and permit the owner at least 60 days to respond to that notice. The owner of land subject to this subchapter may at any time request withdrawal of any parcel, or portion thereof, from taxation under this subchapter by certifying to the assessor that the land is no longer to be classified under this subchapter.

See title page for effective date.

**CHAPTER 426  
S.P. 320 - L.D. 1003**

**An Act To Amend the Tax  
Credit for Biofuel Production**

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

**Sec. 1. 36 MRSA §5219-X, sub-§3,** as enacted by PL 2003, c. 698, §1, is amended to read:

**3. Limitations.** A person entitled to a credit under this section for any taxable year may carry over and apply the portion of any unused credits to the tax liability on income derived from the production of biofuel for any one or more of the next succeeding 5 10 taxable years. The credit allowed, including carry-overs, may not reduce the tax otherwise due under this Part to less than zero.

See title page for effective date.

**CHAPTER 427  
H.P. 711 - L.D. 936**

**An Act To Protect the Housing  
Opportunities for Maine Fund**

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

**Sec. 1. 36 MRSA §4641-B, sub-§4,** as amended by PL 2005, c. 644, §4, is further amended to read:

**4. Distribution of State's share of proceeds.** The State Tax Assessor shall pay all net receipts received pursuant to this section to the Treasurer of State, and shall at the same time provide the Treasurer