

MAINE STATE LEGISLATURE

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DATE: 4-5-00

(Filing No. H-1066)

**MINORITY
NATURAL RESOURCES**

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
119TH LEGISLATURE
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 1799, L.D. 2526, Bill, "An Act to Establish Minimum Environmental Compliance Standards for Subsidized Employers"

Amend the bill by striking out the title and substituting the following:

'An Act to Establish Environmental Accountability for Tax Reimbursements for Business Equipment'

Further amend the bill by striking out everything after the enacting clause and before the summary and inserting in its place the following:

'Sec. 1. 36 MRSA §6652, sub-§3 is enacted to read:

3. Environmental accountability. Notwithstanding any other provision of law, a person who has been convicted of a criminal violation of the laws administered by the Department of Environmental Protection under Title 38 may not receive reimbursement pursuant to this chapter for the property tax year beginning on or after the April 1st following the conviction.

Sec. 2. Application. This Act applies to reimbursement for tax years beginning on or after April 1, 2001 and for convictions that take place after the effective date of this Act.'

Further amend the bill by inserting at the end before the summary the following:

FISCAL NOTE

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If a business or corporation is eligible for reimbursements under the Personal Property Tax Reform (BETR) program and is made ineligible for reimbursement due to a conviction of a criminal violation, the BETR program will realize savings. The amount of any savings can not be estimated at this time.

The Department of Environmental Protection and the Bureau of Revenue Services within the Department of Administrative and Financial Services will incur some minor additional costs to enforce this additional criterion for eligibility for the BETR program. The Department of Environmental Protection will also incur some minor additional costs to provide to the State Tax Assessor a copy of all convictions of criminal violations of the laws administered by the department. These costs can be absorbed within these agencies' existing budgeted resources.'

SUMMARY

This amendment prohibits a person who has been convicted of a criminal violation of environmental laws from receiving tax reimbursement for qualified business property under the business equipment tax reimbursement program for the year after which the conviction occurred.

The amendment also adds a fiscal note to the bill.