

# MAINE STATE LEGISLATURE

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*m*  
*R.S.*

L.D. 664

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DATE: *April 30, 2001*

(Filing No. S- *102*)

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**TAXATION**

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Reported by:

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**STATE OF MAINE  
SENATE  
120TH LEGISLATURE  
FIRST REGULAR SESSION**

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COMMITTEE AMENDMENT "*A*" to S.P. 192, L.D. 664, Bill, "An Act to Amend the Employment Tax Increment Financing Program"

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

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'Sec. 1. 36 MRSA §6753, sub-§11, as enacted by PL 1995, c. 669, §5, is amended to read:

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**11. Qualified business.** "Qualified business" means any for-profit business in this State, other than a public utility as defined by Title 35-A, section 102, that adds ~~15~~ 5 or more qualified employees above its base level of employment in this State within any 2-year period commencing on or after January 1, 1996 and that meets one of the following criteria:

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A. The business is not engaged in retail operations;

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B. The business is engaged in retail operations but less than 50% of its total annual revenues from Maine-based operations are derived from sales taxable in this State; or

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C. The business is engaged in retail operations and can demonstrate to the commissioner by a preponderance of the evidence that any increased sales will not include sales tax revenues derived from a transferring or shifting of retail sales from other businesses in this State.

**COMMITTEE AMENDMENT**

**RS**

COMMITTEE AMENDMENT "A" to S.P. 192, L.D. 664

2 For purposes of this subsection, "retail operations" means sales  
4 of consumer goods for household use to consumers who personally  
visit the business location to purchase the goods.'

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

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**FISCAL NOTE**

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The bill expands the employment tax increment financing program by lowering the number of new qualified employees required to be hired. Due to program eligibility requirements, it is not expected that this expansion will impact budgeted revenue. The amount of the unbudgeted General Fund revenue that will be lost can not be determined at this time.'

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**SUMMARY**

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This amendment replaces the bill and expands the employment tax increment financing program by permitting businesses to qualify for the program if they add 5 or more qualified employees. It also adds a fiscal note to the bill.