

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 580

S.P. 189

In Senate, February 3, 2005

**An Act To Encourage Downtown and Urban Revitalization while
Meeting the Requirements of New Storm Water Rules**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator BROMLEY of Cumberland.
Cosponsored by Representative KOFFMAN of Bar Harbor and
Senators: DAMON of Hancock, MARTIN of Aroostook, Representatives: BEAUDETTE of
Biddeford, BERUBE of Lisbon, FARRINGTON of Gorham.

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

4 **Sec. 1. 36 MRS §5219-Y** is enacted to read:

6 **§5219-Y. Storm water mitigation**

8 **1. Tax credit allowed.** A taxpayer who owns, leases or uses
10 property located within a growth area as defined by Title 30-A,
12 section 4301, subsection 6-C or a service center community as
14 defined by Title 30-A, section 4301, subsection 14-A that
16 includes an urban, impaired stream that fails to meet water
18 quality standards because of the effect of storm water from
20 undeveloped lands is entitled to a tax credit if:

22 A. The taxpayer is required by a municipality or sanitary
24 district to pay a user fee for the management of the storm
26 water under state or federal rules; or

28 B. The taxpayer is required by the Department of
30 Environmental Protection to mitigate project impacts by
32 treating, reducing or eliminating an off-site or on-site
34 predevelopment impervious storm water source.

36 The amount of credit allowed under this subsection is equal to
38 the amount of the user fee paid for the tax year under paragraph
40 A or the amount of mitigation costs for the tax year under
paragraph B.

2. Limitation. The credit allowed under this section may
not reduce the tax otherwise due under this Part to less than
zero.

SUMMARY

This bill provides a tax credit to owners or users of
property within a service center community or growth area that
includes an urban, impaired stream in an amount equal to the user
fee paid to a municipality or sanitary district for the
management of storm water or for the cost of mitigation required
by the Department of Environmental Protection.