

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 1102

H.P. 755

House of Representatives, March 1, 2005

An Act To Connect the BETR Program with Job Retention

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative CLARK of Millinocket.
Cosponsored by Senator STRIMLING of Cumberland and
Representatives: HUTTON of Bowdoinham, JACKSON of Fort Kent, PINEAU of Jay,
TUTTLE of Sanford, Senator: PERRY of Penobscot.

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

4 **Sec. 1. 36 MRSA §6652, sub-§4** is enacted to read:

6 **4. Temporary ineligibility.** A person that is required
8 pursuant to section 6664 to refund a reimbursement benefit
10 received pursuant to this chapter is ineligible to participate in
12 the BETR program for a period of 2 years following the year for
14 which the refund was required.

16 **Sec. 2. 36 MRSA §6664** is enacted to read:

18 **§6664. Return of reimbursement for workforce reduction**

20 A person that receives a benefit under this chapter must
22 retain all or increase the number of its employees to remain
24 eligible to participate in the BETR program. Notwithstanding any
26 other provision of this chapter, if a person reduces that
28 person's workforce in this State, the person shall refund taxes
30 reimbursed under this chapter for the year immediately previous
32 to the year in which the workforce is reduced based upon the
34 following schedule.

36 **1. Reduction of one to 75 positions.** If the person reduces
38 its workforce by one to 75 positions, it must refund 25% of the
40 reimbursement amount.

42 **2. Reduction of 76 to 150 positions.** If the person reduces
44 its workforce by 76 to 150 positions, it must refund 50% of the
46 reimbursement amount.

48 **3. Reduction of 151 to 250 positions.** If the person
50 reduces its workforce by 151 to 250 positions, it must refund 75%
 of the reimbursement amount.

4. Reduction of 251 or more positions. If the person
 reduces its workforce by 251 or more positions, it must refund
 100% of the reimbursement amount.

For purposes of this section, a person reduces that person's
 workforce if the person terminates or suspends positions for more
 than 3 months.

SUMMARY

 This bill amends the Business Equipment Tax Reimbursement
program to require a person that benefits under the program to
return a portion of the benefits received if the person
terminates or lays off a portion of that person's workforce for a

2 period longer than 3 months. The percentage of the refund is
based on the number of employment positions terminated or
4 suspended. If the person is required to refund a portion of the
reimbursement, that person may not participate in the BETR
program for 2 years.