

# MAINE STATE LEGISLATURE

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# 126th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2013

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Legislative Document

No. 1179

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S.P. 416

In Senate, March 26, 2013

### **An Act To Create the Brunswick Landing Job Increment Financing Fund**

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Reference to the Committee on Labor, Commerce, Research and Economic Development suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator GERZOFKY of Cumberland.  
Cosponsored by Representative PRIEST of Brunswick and  
Senators: President ALFOND of Cumberland, GOODALL of Sagadahoc, JACKSON of  
Aroostook, LANGLEY of Hancock, PATRICK of Oxford, Representatives: DeCHANT of  
Bath, GIDEON of Freeport, KENT of Woolwich.

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

2 **Sec. 1. 5 MRSA §13083-S-2** is enacted to read:

3 **§13083-S-2. Brunswick Landing Job Increment Financing Fund**

4 **1. Definitions.** As used in this section, unless the context otherwise indicates, the  
5 following terms have the following meanings.

6 A. "Assessor" means the State Tax Assessor.

7 B. "Base level of employment" means either the total employment of an employer in  
8 the base area as of March 31st, June 30th, September 30th and December 31st of  
9 calendar year 2013 or of the calendar year immediately preceding the date the  
10 employer begins operations at the base area, whichever is later, divided by 4 or its  
11 average employment during the base period, whichever is greater.

12 C. "Base period" means the 3 calendar years prior to the later of 2013 or the year in  
13 which an employer begins operations at the base area.

14 D. "Commissioner" means the Commissioner of Economic and Community  
15 Development.

16 E. "Fund" means the Brunswick Landing Job Increment Financing Fund established  
17 pursuant to subsection 2.

18 F. "Job tax increment" means that level of state income tax withholding attributed to  
19 any employees employed within the base area above the base level of employment  
20 for an employer in the base area or its average employment during the base period.  
21 "Job tax increment" does not include withholding from employees or positions  
22 shifted by an employer as calculated generally pursuant to Title 36, chapter 917. The  
23 shifting restriction must apply to all employers in the base area.

24 **2. Fund established.** The Brunswick Landing Job Increment Financing Fund is  
25 established to receive job tax increment transfers under this section from job creation in  
26 the base area. The fund must receive annually from the State the amount calculated under  
27 subsection 5.

28 **3. Limitations.** The fund is subject to the following limitations.

29 A. The amount eligible for transfer to the fund is the amount of job tax increment  
30 funds remaining after the job tax increment transfers to qualified businesses under  
31 Title 36, chapter 917, to qualified Pine Tree Development Zone businesses under  
32 chapter 206, subchapter 4 and to the Brunswick Naval Air Station Job Increment  
33 Financing Fund under section 13083-S-1.

34 B. Payments made to the fund must, after the deduction of the cost of administering  
35 the fund, be allocated for payment to the Town of Brunswick to cover municipal  
36 costs attributable to the development of the base area.

37 C. Payments to the fund are not allowed for calendar years beginning on or after  
38 January 1, 2025.

