

# MAINE STATE LEGISLATURE

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# 131st MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2023

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Legislative Document

No. 1804

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S.P. 729

In Senate, April 25, 2023

**An Act to Provide Transparency and Accountability for Corporate  
Tax Expenditures**

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Reference to the Committee on Taxation 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 BENNETT of Oxford.

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

2 **Sec. 1. 30-A MRSA §5250-P, sub-§1, ¶C**, as enacted by PL 2017, c. 440, §5, is  
3 amended to read:

4 C. On or before June 1st annually, beginning in 2019, the commissioner shall report  
5 to the joint standing committees of the Legislature having jurisdiction over taxation  
6 and economic development matters information on qualified Pine Tree Development  
7 Zone businesses, including, but not limited to:

8 (1) The names, locations and business types, including parent company if  
9 applicable, of qualified Pine Tree Development Zone businesses for the report  
10 year;

11 (2) The estimated or total aggregate amount of Pine Tree Development Zone  
12 benefits received by qualified Pine Tree Development Zone businesses in the  
13 report year; ~~and~~

14 (3) Aggregate information for each of the most recent 3 report years on:

15 (a) Employment Projected and actual employment levels for all Maine  
16 employees and for qualified Pine Tree Development Zone employees and  
17 associated salary and wages for both groups of employees;

18 (b) Average Projected and actual average annual salary and wages and access  
19 to health insurance and retirement benefits for all Maine employees and for  
20 qualified Pine Tree Development Zone employees; and

21 (c) Amount of projected and actual investment associated with the qualified  
22 Pine Tree Development Zone business locations or directly related to the  
23 qualified business activities-;

24 (4) Whether applications are publicly available for review; and

25 (5) How to obtain data about the Pine Tree Development Zone program.

26 **Sec. 2. 36 MRSA §693**, as amended by PL 2017, c. 170, Pt. B, §8, is further  
27 amended to read:

28 **§693. Forms; reporting**

29 **1. Reporting; taxpayers.** On or before April 1st of each year, a taxpayer claiming an  
30 exemption under this subchapter shall file a report with the assessor of the taxing  
31 jurisdiction in which the property would otherwise be subject to taxation on April 1st of  
32 that year. The report must identify the property for which exemption is claimed that would  
33 otherwise be subject to taxation on April 1st of that year and must be made on a form  
34 prescribed by the State Tax Assessor or substitute form approved by the State Tax Assessor.  
35 The State Tax Assessor shall furnish copies of the form to each municipality in the State  
36 and the form must be made available to taxpayers prior to April 1st annually. The assessor  
37 of the taxing jurisdiction may require the taxpayer to sign the form and make oath to its  
38 truth. If the report is not filed by April 1st, the filing deadline is automatically extended to  
39 May 1st without the need for the taxpayer to request or the assessor to grant that extension.  
40 Upon written request, before the commitment of taxes, the assessor may grant further  
41 extensions of time to file the report. If a taxpayer fails to file the report in a timely manner,  
42 including any extensions of time, the taxpayer may not obtain an exemption for that

1 property under this subchapter for that tax year. The assessor of the taxing jurisdiction may  
2 require in writing that a taxpayer answer in writing all reasonable inquiries as to the  
3 property for which exemption is requested. A taxpayer has 30 days from receipt of such  
4 an inquiry to respond. Upon written request, a taxpayer is entitled to a 30-day extension to  
5 respond to the inquiry and the assessor may at any time grant additional extensions upon  
6 written request. The answer to any such inquiry is not binding on the assessor.

7 All notices and requests provided pursuant to this subsection must be made by personal  
8 delivery or certified mail and must conspicuously state the consequences of the taxpayer's  
9 failure to respond to the notice or request in a timely manner.

10 If an exemption has already been accepted and the State Tax Assessor subsequently  
11 determines that the property is not entitled to exemption, a supplemental assessment must  
12 be made within 3 years of the original assessment date with respect to the property in  
13 compliance with section 713, without regard to the limitations contained in that section  
14 regarding the justification necessary for a supplemental assessment.

15 **1-A. Reporting; assessor.** The assessor shall submit an annual report to the joint  
16 standing committees of the Legislature having jurisdiction over taxation and economic  
17 development matters and include the following information:

18 A. Location and nature of equipment to which the exemption applied;

19 B. Whether documentation regarding the exemption is available for public review;

20 C. Type of business and parent company of business, if applicable, that claims the  
21 exemption;

22 D. Amounts of exemptions claimed;

23 E. Projected and actual amounts of capital investment achieved through the exemption;  
24 and

25 F. How to obtain data about the exemption.

26 **2. False filing.** An individual who knowingly gives false information for the purpose  
27 of claiming an exemption under this subchapter commits a Class E crime.

28 **3. Continuation of eligibility.** A person must annually file the report required by ~~this~~  
29 section subsection 1 for all eligible business equipment, even though there may be no  
30 substantive change in the property from one year to the next.

31 **Sec. 3. 36 MRSA §6664-A** is enacted to read:

32 **§6664-A. Report**

33 **1. Annual report.** The State Tax Assessor annually shall report, to the joint standing  
34 committee of the Legislature having jurisdiction over taxation matters, information  
35 including:

36 A. Location and nature of qualified business property;

37 B. Whether applications for reimbursements are available for public review;

38 C. Amounts of reimbursements claimed;

39 D. Projected and actual amounts of capital investment achieved through the  
40 reimbursement; and

