

# MAINE STATE LEGISLATURE

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**LAWS**

OF THE

**STATE OF MAINE**

AS PASSED BY THE

ONE HUNDRED AND FOURTEENTH LEGISLATURE

**FIRST REGULAR SESSION**

December 7, 1988 to July 1, 1989

THE GENERAL EFFECTIVE DATE FOR  
NON-EMERGENCY LAWS IS  
SEPTEMBER 30, 1989

PUBLISHED BY THE REVISOR OF STATUTES  
IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,  
TITLE 3, SECTION 163-A, SUBSECTION 4.

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J.S. McCarthy Company  
Augusta, Maine  
1989

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**PUBLIC LAWS**

OF THE

**STATE OF MAINE**

AS PASSED AT THE  
FIRST REGULAR SESSION  
of the  
ONE HUNDRED AND FOURTEENTH LEGISLATURE  
1989

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Provides funds for one position in addition to the 4 positions transferred from the Department of Economic and Community Development. Funds allocated in fiscal year 1990-91 also include \$2,250,000 for transportation subsidies, feasibility grants and capital investment grants.

Office of Siting and Disposal Operations

Positions	(4.0)	(4.0)
Personal Services	\$113,770	\$164,525
All Other	12,500	517,500
Capital Expenditures	25,000	25,000
<b>TOTAL</b>	<u>\$151,270</u>	<u>\$707,025</u>

Provides funds for the office director, 2 professional staff, and a clerical position. Funding also includes \$500,000 in fiscal year 1990-91 for site selection consulting services.

MAINE WASTE MANAGEMENT AGENCY TOTAL	<u>\$1,060,119</u>	<u>\$3,649,971</u>
<b>TOTAL ALLOCATIONS</b>	<u>\$1,808,590</u>	<u>\$5,919,452</u>

**Sec. 3. Allocation.** The following funds are allocated from Other Special Revenue funds to carry out the purposes of this Act.

	1989-90	1990-91
<b>ATTORNEY GENERAL, DEPARTMENT OF</b>		
Administration - Attorney General		
Positions	(1.0)	(1.0)
Personal Services	\$25,937	\$37,770
All Other	2,500	2,500
Capital Expenditures	590	
Provides funds for an additional attorney to provide legal services to the Maine Waste Management Agency.		
DEPARTMENT OF ATTORNEY GENERAL TOTAL	<u>\$29,027</u>	<u>\$40,270</u>
<b>TREASURER OF STATE, (OFFICE OF)</b>		
State - Municipal Revenue Sharing		
All Other		(\$26,867)
Deallocates funds that will not be available due to the investment tax credit.		
(OFFICE OF) TREASURER OF STATE TOTAL	<u>\$0</u>	<u>(\$26,867)</u>
<b>TOTAL ALLOCATIONS</b>	<u>\$29,027</u>	<u>\$13,403</u>

**Sec. 4. Allocation.** The following funds are allocated from the Alcoholic Beverage Fund to carry out the purposes of this Act.

	1989-90	1990-91
<b>FINANCE, DEPARTMENT OF</b>		
Alcoholic Beverages - General Operations		
All Other	\$380,000	\$758,000
Provides additional funding for the increased cost of handling liquor bottle returns and for increased space requirements. These costs will be offset by an increase in prices of liquor statewide, except at the authorized discount stores, and from additional revenue resulting from the delay in return of liquor bottles. The additional revenue to the Alcoholic Beverage Fund will be sufficient to cover the additional cost, therefore avoiding a reduction in the amounts to be transferred to the General Fund.		

See title page for effective date, unless otherwise indicated.

**CHAPTER 586**

**S.P. 235 - L.D. 565**

**An Act Concerning the Maine Railroad Excise Tax**

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

**Sec. 1. 36 MRSA §2621-A, sub-§3** is enacted to read:

**3. Maine capital tax credit.** "Maine capital tax credit" is a credit against the tax imposed by section 2624.

A. The credit allowed against the tax imposed by section 2624 shall be in an amount equal to:

- (1) The credit carry-forwards carried to the taxable year;
- (2) The amount of the current year credit; plus
- (3) The credit carry-backs carried to the taxable year.

B. The credit shall be an amount equal to 45% of the expenditures for a taxable year related to capital investments, improvements or renovations to a railroad's operations in this State.

C. If the sum of the credit carry-forwards to the taxable year plus the amount of the current taxable

year credit authorized in this section would reduce the tax in the taxable year below the minimum tax set forth in section 2624, such excess shall be:

(1) A credit carry-back to each of the preceding 3 taxable years; and

(2) A credit carry-forward to each of the 5 taxable years following the taxable year.

D. The entire amount of the unused credit shall be carried to the earliest of the taxable years to which, by reason of this subsection, the credit may be carried and then to each of the other taxable years to the extent the unused credit may not be used for a prior taxable year. In no event may a carry-back apply to any taxable year ending prior to January 1, 1990.

E. In order for a taxpayer to qualify for a credit under this subsection, the taxpayer may not require any landowner to pay any fee or charge for maintenance or repair or to assume liability for crossings or rights-of-way if the landowner was not required to do so prior to July 1, 1987; and the taxpayer must continue to maintain crossings and rights-of-way which it was required to maintain on that date and may not remove the crossing if there is any objection to their being removed, provided that the landowner's use remains the same and that the landowner complies with requirements to keep gates secured.

**Sec. 2. 36 MRSA §2624, first ¶,** as amended by PL 1983, c. 571, §6, is further amended to read:

The amount of the annual excise tax on railroads shall be ascertained as follows: The amount of the gross transportation receipts for the year ended on the 31st day of December preceding the levying of the tax shall be compared with the net railway operating income for that year. When the net railway operating income does not exceed 10% of the gross transportation receipts, the tax shall be an amount equal to 3 1/4% of the gross transportation receipts. When the net railway operating income exceeds 10% of the gross transportation receipts but does not exceed 15%, the tax shall be an amount equal to 3 3/4% of the gross transportation receipts. When the net railway operating income exceeds 15% of the gross transportation receipts but does not exceed 20%, the tax shall be an amount equal to 4 1/4% of such gross transportation receipts. When the net railway operating income exceeds 20% of the gross transportation receipts but does not exceed 25%, the tax shall be an amount equal to 4 3/4% of the gross transportation receipts. When the net railway operating income exceeds 25% of the gross transportation receipts, the tax shall be an amount equal to 5 1/4% of the gross transportation receipts. The tax shall be decreased by the amount by which 5 3/4% of operating investment exceeds net railway operating income but shall in no event be decreased below a minimum amount equal to 4/4 1/2 of 1% of gross transportation receipts. In the case of railroads operating not over 50 miles of road, the tax shall not exceed 1 3/4% of the gross transportation receipts.

**Sec. 3. 36 MRSA §2624,** as amended by PL 1983, c. 571, §§6 and 7, is further amended by inserting at the end a new paragraph to read:

The tax calculated pursuant to this section, for any taxable year, shall be decreased by a tax credit as defined in section 2621-A, subsection 3, calculated for that same taxable year. At no time may a tax credit be utilized to decrease the tax below the minimum tax imposed by this section.

See title page for effective date.

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## CHAPTER 587

H.P. 603 - L.D. 827

### An Act to Authorize the Department of Corrections to Establish a Solid Waste Recycling Program

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

**Sec. 1. 34-A MRSA §3035-A** is enacted to read:

#### §3035-A. Solid waste recycling program

1. Feasibility analysis. The commissioner, together with the Department of Economic and Community Development, Office of Waste Recycling and Reduction, shall study the feasibility of establishing a prison program to train and employ inmates in the salvaging and recycling of solid waste. The term "salvaging" means the reclaiming of paper, glass, metals, wood and other materials commonly found in solid waste. The term "recycling" means the converting of salvaged waste into useful products. The commissioner shall coordinate the study with existing state recycling efforts including those conducted at the Augusta Mental Health Institute. The commissioner shall report the results of this study to the joint select and joint standing committees of the Legislature having jurisdiction over natural resource matters, appropriations and financial affairs, and corrections matters, on or before January 1, 1990.

2. Study parameters. The commissioner shall consider the following issues as part of the study in addition to any other relevant topics:

A. The feasibility of salvaging and recycling solid waste generated by the department; and

B. The feasibility of providing salvaging and recycling services on a contract basis to municipalities and private entities in the general vicinity of state-operated correctional facilities.