

# MAINE STATE LEGISLATURE

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**LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED BY THE  
ONE HUNDRED AND FOURTEENTH LEGISLATURE  
**FIRST SPECIAL SESSION**

August 21, 1989 to August 22, 1989

and

**SECOND REGULAR SESSION**

January 3, 1990 to April 14, 1990

THE GENERAL EFFECTIVE DATE FOR  
NON-EMERGENCY LAWS IS  
July 14, 1990

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  
1990

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**PUBLIC LAWS**  
**OF THE**  
**STATE OF MAINE**

**AS PASSED AT THE**  
**SECOND REGULAR SESSION**

**of the**  
**ONE HUNDRED AND FOURTEENTH LEGISLATURE**

**January 3, 1990 to April 14, 1990**

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protected steel or other noncorrosive material approved by the department after:

**Sec. 3. 38 MRSA §563-A, sub-§1-A** is enacted to read:

**1-A. Compliance schedule for municipalities and school administrative units.** A municipality or school administrative unit may not operate, maintain or store oil in a registered underground oil storage facility or tank that is not constructed of fiberglass, cathodically protected steel or other noncorrosive material approved by the department after:

A. October 1, 1992, if that facility or tank is more than 25 years old or if that facility or tank is more than 15 years old and is located in a sensitive geological area;

B. October 1, 1994, if that facility or tank is more than 20 years old or if that facility or tank is 15 years old and is located in a sensitive geological area; or

C. October 1, 1997.

See title page for effective date.

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## CHAPTER 927

H.P. 1821 - L.D. 2494

### An Act to Provide Funds for the Maine Solid Waste Management Fund

**Emergency preamble.** Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

**Whereas,** this bill requires that certain requirements be met prior to 90 days after adjournment; and

**Whereas,** in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

**Sec. 1. 36 MRSA §2526** is enacted to read:

**§2526. Solid waste reduction investment tax credit**

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

A. "Employing unit" has the same meaning as in Title 26, section 1043.

B. "Solid waste" has the same meaning as in Title 38, section 1303-C.

C. "Waste reduction, reuse or recycling equipment" means structures, machinery, equipment or devices, singly or in combination, designed and required to separate, process, modify, convert, treat or repair solid waste generated within the State so that component materials or substances or recoverable resources may be used as a raw material or for productive use and includes:

(1) Vehicles designed and dedicated exclusively for the collection of source-separated municipal solid waste generated within the State for the purpose of recycling;

(2) Add-ons or trailers designed to modify collection vehicles and dedicated to sorting, separating and transporting collected wastes generated within the State that are held for the purpose of recycling; or

(3) Containers for the source separation and temporary storage of recyclable wastes generated within the State.

"Waste reduction, reuse or recycling equipment" does not include structures, machinery, equipment or devices used to burn solid waste.

**2. Credit allowed.** A taxpayer constituting an employing unit that purchases and uses, or purchases and leases to a person for use by that person at a fixed facility that separates, processes, converts or treats solid waste intended for sale by that person, any waste reduction, reuse or recycling equipment, or other equipment used exclusively in the implementation of a solid waste reduction, reuse or recycling program, is entitled to a credit against the tax imposed by this Part equal to 30% of the cost of that equipment. "Cost of the equipment" means the original basis, without adjustment, of the equipment for federal income tax purposes exclusive of all architectural and engineering fees, site survey fees, legal expenses, development fees and insurance premiums that are included in the basis of the equipment for federal income tax purposes.

**3. Eligible machinery and equipment.** Purchases eligible for the credit allowed under this section include structures, machinery equipment and devices used to reduce, reuse or recycle solid waste, at least 90% of which is generated within the State. A certificate that the structures, machinery, equipment and devices qualify for the credit provided for in this section from the Maine Waste Management Agency is required before the tax credit may be taken. Machinery and equipment associated with the separation of wastes prior to incineration are eligible when the Maine Waste Management Agency certifies that the separated wastes are being recycled.

**4. Limitation; carry-over; carry-back.** The amount of the credit that may be used by a taxpayer for

a taxable year may not exceed 50% of the amount of tax otherwise due under this Part for that year. Any unused credit may be carried over to the following year or years for a period not to exceed 15 years or may be carried back for a period not to exceed 3 years.

**5. Application.** The provisions of this section apply to purchases of eligible machinery and equipment made after January 1, 1990.

**Sec. 2. 36 MRSA §4831, sub-§1,** as enacted by PL 1989, c. 585, Pt. B, is repealed.

**Sec. 3. 36 MRSA §4831, sub-§§2-A and 2-B** are enacted to read:

**2-A. Major appliance.** "Major appliance" means any of the following:

- A. Clothes dryers;
- B. Clothes washers;
- C. Dishwashers;
- D. Freezers;
- E. Microwave ovens;
- F. Ovens;
- G. Refrigerators;
- H. Stoves; and
- I. Window air conditioners.

**2-B. Major furniture.** "Major furniture" means any unit of furniture with a value of \$250 or more. For purposes of this section, any matched set of table and chairs, such as kitchen dinette sets, dining room sets, patio or outdoor furniture sets, are considered to be one unit.

**Sec. 4. 36 MRSA §4831, sub-§6,** as enacted by PL 1989, c. 585, Pt. B, is repealed.

**Sec. 5. 36 MRSA §§4832 and 4833,** as enacted by PL 1989, c. 585, Pt. B, are amended to read:

**§4832. Fee imposed**

**1. Imposition.** A fee is imposed on the retail sale in this State of new tires, new lead-acid batteries, new ~~white goods~~ major appliances, new major furniture items, new bathtubs and new ~~brown goods~~ mattresses. The fee is in the amount of \$1 per tire or ~~lead~~ lead-acid battery and \$15 per ~~white good or brown good whether sold separately or incorporated with other tangible personal property~~ \$5 for major appliances, major furniture items, bathtubs and mattresses. Additionally, fees in the same amounts are imposed on the storage, use or other con-

sumption in this State of tires, ~~lead~~ lead-acid batteries, ~~white goods~~ major appliances, major furniture items, bathtubs and ~~brown goods~~ mattresses purchased new in this State by the user or purchased out of State by the user unless either of the fees imposed by this section has been paid.

**2. Exemption.** Transactions ~~which that,~~ under the laws of ~~the United States~~ this State, ~~may are not be subjected~~ subject to taxation ~~by this State and sales for immediate removal from this State~~ in accordance with Part 3 are exempt from the fee imposed by subsection 1. Sales of tires and lead-acid batteries that occur as part of a sale of any motorized vehicle are exempt from the fee imposed by subsection 1.

**§4833. Administration**

The fee imposed by this chapter ~~shall be~~ is administered as provided in chapter 7 and Part 3, with the fee imposed pursuant to this chapter to be considered as imposed under Part 3 ~~except that exclusions, exemptions and credits provided under Part 3 and any other provision inconsistent with this chapter shall not apply.~~

The ~~Maine Waste Management Agency State Tax Assessor~~ shall by rule identify in specific detail those items subject to fee under this chapter. The purpose of the rule is to assist retail sellers, consumers and fee administrators in understanding the application of the fee to specific purchases.

The revenue derived from the fee imposed by this chapter ~~shall~~ must be deposited in the Maine Solid Waste Management Fund established under Title 38, chapter 24, which ~~shall~~ must reimburse the General Fund for the administrative costs of the fee as certified by the Bureau of Taxation.

**Sec. 6. 36 MRSA §5219-D** is enacted to read:

**§5219-D. Solid waste reduction investment tax credit**

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

A. "Employing unit" has the same meaning as in Title 26, section 1043.

B. "Solid waste" has the same meaning as in Title 38, section 1303-C.

C. "Waste reduction, reuse or recycling equipment" means structures, machinery, equipment or devices, singly or in combination, designed and required to separate, process, modify, convert, treat or repair solid waste generated within the State so that component materials or substances or recoverable resources may be used as a raw material or for productive use and includes:

(1) Vehicles designed and dedicated exclusively for the collection of source-separated municipal solid waste generated within the State for the purpose of recycling;

(2) Add-ons or trailers designed to modify collection vehicles and dedicated to sorting, separating and transporting collected wastes generated within the State that are held for the purpose of recycling; or

(3) Containers for the source separation and temporary storage of recyclable wastes generated within the State.

“Waste reduction, reuse or recycling equipment” does not include structures, machinery, equipment or devices used to burn solid waste.

2. Credit allowed. A taxpayer constituting an employing unit that purchases and uses, or purchases and leases to a person for use by that person at a fixed facility that separates, processes, converts or treats solid waste intended for sale by that person, any waste reduction, reuse or recycling equipment, or other equipment used exclusively in the implementation of a solid waste reduction, reuse or recycling program, is entitled to a credit against the tax imposed by this Part equal to 30% of the cost of that equipment. “Cost of the equipment” means the original basis, without adjustment, of the equipment for federal income tax purposes exclusive of all architectural and engineering fees, site survey fees, legal expenses, development fees and insurance premiums that are included in the basis of the equipment for federal income tax purposes.

3. Eligible machinery and equipment. Purchases eligible for the credit allowed under this section include structures, machinery equipment and devices used to reduce, reuse or recycle solid waste, at least 90% of which is generated within the State. A certificate that the structures, machinery, equipment and devices qualify for the credit provided for in this section from the Maine Waste Management Agency is required before the tax credit may be taken. Machinery and equipment associated with the separation of wastes prior to incineration are eligible when the Maine Waste Management Agency certifies that the separated wastes are being recycled.

4. Limitation; carry-over; carry-back. The amount of the credit that may be used by a taxpayer for a taxable year may not exceed 50% of the amount of tax otherwise due under this Part for that year. Any unused credit may be carried over to the following year or years for a period not to exceed 15 years or may be carried back for a period not to exceed 3 years.

5. Application. The provisions of this section apply to purchases of eligible machinery and equipment made after January 1, 1990.

**Sec. 7. 38 MRSA §2201, 3rd ¶**, as enacted by PL 1989, c. 585, Pt. A, §7, and as amended by PL 1989, c. 596, Pt. H, is further amended to read:

Funds related to administration may only be expended in accordance with allocations approved by the Legislature for administrative expenses directly related to the agency's and the department's programs. Funds related to operations may only be expended in accordance with allocations approved by the Legislature and solely for the development and operation of publicly owned facilities owned or approved by the agency and for the repayment of any obligations of the agency incurred under article 3. These allocations ~~shall~~ **must** be based on estimates of the actual costs necessary for the agency and the department to administer their programs, to provide financial assistance to regional associations and to provide other financial assistance necessary to accomplish the purposes of this chapter. Beginning in the fiscal year ending on June 30, 1991 and thereafter, the fund shall annually transfer to the General Fund an amount necessary to reimburse the costs of the Bureau of Taxation incurred in the administration of Title 36, section ~~5219-C~~ 5219-D and Title 36, chapter 719 and an amount equal to the General Fund revenues lost as the result of Title 36, section ~~5219-C~~ sections 2526 and 5219-D. Allowable expenditures include “Personal Services,” “All Other” and “Capital Expenditures” associated with all agency activities other than those included in the operations account.

**Sec. 8. 38 MRSA §2201-A** is enacted to read:

**§2201-A. Sunset; legislative intent**

The Maine Solid Waste Management Fund, as established in section 2201, is repealed effective June 30, 1993. It is the intent of the Legislature that all fees, interest or other revenue previously going into the Maine Solid Waste Management Fund on that date accrue to the General Fund effective July 1, 1993. It is also the intent of the Legislature that all expenditures of the Maine Waste Management Agency be made appropriations from the General Fund effective July 1, 1993. The Maine Waste Management Agency must prepare a plan, including any necessary implementing legislation, to accomplish legislative intent. This plan must be submitted to the committee of the Legislature responsible for appropriations and financial affairs by December 1, 1992, to be incorporated into the fiscal year 1993-94 and fiscal year 1994-95 biennial budget.

**Emergency clause.** In view of the emergency cited in the preamble, this Act takes effect July 1, 1990.

Effective July 1, 1990.

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**CHAPTER 928**

**H.P. 1833 - L.D. 2506**

**An Act to Revise the Salaries of Certain County Officers**