

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.

J.S. McCarthy Company
Augusta, Maine
1990

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

HUMAN SERVICES, DEPARTMENT OF

Alcohol and Drug Planning

Positions	(-2.0)
Personal Services	(\$64,812)
All Other	(24,391)
TOTAL	(\$89,203)

Deallocates funds to provide for the transfer to the Office of Substance Abuse within the Executive Department.

Alcoholism and Drug Abuse Prevention - Human Services

Positions	(-2.0)
Personal Services	(\$70,095)
All Other	(3,200,548)
TOTAL	(\$3,270,643)

Provides funds previously allocated to the Office of Drug Abuse and Alcoholism Prevention within the Department of Human Services.

DEPARTMENT OF HUMAN SERVICES

TOTAL	(\$3,359,846)
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TOTAL ALLOCATIONS \$0

See title page for effective date.

CHAPTER 935

H.P. 1785 - L.D. 2455

An Act to Provide an Income Tax Credit for the Use of Reclaimed Wood Waste as Fuel

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

Sec. 1. 12 MRSA §8884, sub-§1-A is enacted to read:

1-A. Reclaimed waste wood and cedar waste report. A taxpayer claiming a credit under Title 36, section 5219-F shall submit an annual report to the Director of the Bureau of Forestry, initially by July 1, 1992, and during the month of January thereafter, specifying the source, volume and location of reclaimed wood waste or cedar waste for which a credit has been claimed.

Sec. 2. 36 MRSA §5219-F is enacted to read:

§5219-F. Reclaimed wood waste and cedar waste credit

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

A. "Reclaimed wood waste" means any green biomass materials derived from wood waste generated in the State in the ordinary course of production of merchantable lumber or pulpwood chips, not including slash material from logging residue, that have been deposited prior to July 1, 1987, in a wood waste pile or wood waste landfill located in the State, as certified by the Maine Forest Service.

B. "Cedar waste" means any green cedar mill waste material, not including slash material from logging residue that has been deposited prior to July 1, 1987, in a wood waste pile or wood waste landfill located in the State, as certified by the Maine Forest Service. The cedar waste must have been generated in the State in the ordinary course of processing cedar logs into merchantable products and does not otherwise have commercial value.

C. "Processor" means any person or legal entity that reclaims or processes reclaimed wood waste or cedar waste in order to render it suitable for use as a fuel.

D. "Green ton" means a ton of material that is ready to be introduced into a combustion unit.

E. "Wood combustion facility" means a combustion facility designed to burn wood or wood fiber material as its primary fuel and burns wood or wood fiber at least 95% of the time.

2. Credit allowed. A taxpayer is allowed a credit against the tax imposed by this Part for each taxable year equal to \$5 per green ton of reclaimed wood waste or cedar waste purchased by the taxpayer and delivered to the taxpayers' wood combustion facilities for use within the State as a fuel for the generation of electric or thermal energy. In the case of an affiliated group of corporations engaged in a unitary business, the credit must be applied against the total tax liability of all the taxable corporations in the affiliated group.

For the purpose of certifying eligibility for the credit, the taxpayer shall file with the Maine Forest Service a statement of the total tonnage of reclaimed waste wood or cedar waste purchased and delivered for use as fuel, evidenced by purchase receipts and delivery weights recorded at the place of consumption; the source of the waste material as registered with the Maine Forest Service in accordance with subsection 4; and any other information the Maine Forest Service may require by rule. The Maine Forest Service shall then issue a certificate of eligibility to the taxpayer indicating the amount of credit to which the taxpayer is entitled. This certificate must be filed with the State Tax Assessor at the time the credit is claimed by the taxpayer.

3. Limitation; carry-over; carry-back. The credit allowed by subsection 2 for a taxable year may not exceed 50% of the tax liability otherwise due under this Part for that taxable year or 50% of the total tax liability of all taxable corporations that are members of an affiliated group engaged in a unitary business for that taxable 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. A carry-back may not be allowed for any taxable year ending prior to the effective date of this section. The Maine Forest Service may not certify more than \$1,500,000 in eligible credits in any fiscal year.

4. Certification of eligibility. To establish eligibility to claim the credit, the taxpayer shall register with the Maine Forest Service each source of reclaimed wood waste or cedar waste identifying location, age, volume and content of the waste material and an estimate of the volume of waste material reclaimed or processed for use as fuel for the current year and, for a wood waste pile, a survey of the pile conducted by a licensed surveyor. The registration statement includes a certification by the taxpayer that the waste material meets the definition of reclaimed wood waste or cedar waste set forth in subsection 1, paragraph A or B, based on this identifying information. The taxpayer seeking to claim the credit shall renew the registration and certification each January thereafter.

5. Application date. This section applies to any tax year beginning on or after January 1, 1991.

6. Report to the Legislature. The Maine Forest Service shall provide a report annually to the Bureau of Taxation identifying the taxpayers eligible to claim a credit and the total amount of credit allowed to be claimed under this section. The Department of Conservation and the Bureau of Taxation shall monitor the administration and impact of the tax credit provided under this section and present their findings to the joint standing committees having jurisdiction over taxation and energy matters no later than December 15, 1992.

7. Sunset. This section is repealed December 31, 1993.

See title page for effective date.

CHAPTER 936

H.P. 1751 - L.D. 2413

An Act Regarding Security and Training Functions within the Bureau of Capitol Security and Funding for the Bureau of State Employee Health

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

Whereas, the 90-day period terminates before the beginning of the next fiscal year; and

Whereas, certain obligations and expenses incident to the operation of departments and agencies will become due and payable on or immediately after July 1, 1990; 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. 5 MRSA §956, 2nd ¶, as enacted by PL 1985, c. 785, Pt. C, §1, is amended to read:

State agency operational charges shall be are a per employee fee paid by each agency in the same manner as premiums for state employee health insurance. The per employee fee must be paid by all state agencies that have employees who are eligible to participate in the state employee health insurance program. Any such state agency not paying the per employee fee as of January 1, 1990, shall pay the per employee fee starting in the fiscal year beginning July 1, 1991. The State Budget Officer shall work with state agencies to budget the funds necessary for the purposes of this paragraph. The Director of State Employee Health shall recommend a fee to the commissioner. The director may establish a proportional fee for agencies outside of the Executive Department to reflect those programs utilized by such agencies. The rationale for the recommended fee shall must be well documented and shall include the program costs to be met by the fee. The Commissioner of Administration shall provide his a final recommended fee to the Governor. The Governor shall determine the per employee fee to be included in the normal budget process.

Sec. 2. 25 MRSA §2801-B, sub-§1, ¶¶B and C, as enacted by PL 1989, c. 521, §§2 and 17, are amended to read:

B. Agents or representatives of the Department of Conservation, Bureau of Parks and Recreation, whose law enforcement powers are limited to those specified in Title 12, section 602, subsection 5; or

C. Agents or representatives of the Department of Conservation, Bureau of Forestry, whose law enforcement powers are limited to those specified by Title 12, section 8901, subsection 3; or

Sec. 3. 25 MRSA §2801-B, sub-§1, ¶D, as enacted by PL 1989, c. 521, §§2 and 17, is repealed.

Sec. 4. Transfer of functions; transition. The following transfer of functions and transition provisions apply.