

# MAINE STATE LEGISLATURE

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

**AS PASSED BY THE**

**ONE HUNDRED AND EIGHTEENTH LEGISLATURE**

**SECOND REGULAR SESSION**  
**January 7, 1998 to March 31, 1998**

**SECOND SPECIAL SESSION**  
**April 1, 1998 to April 9, 1998**

**THE GENERAL EFFECTIVE DATE FOR**  
**SECOND REGULAR SESSION**  
**NON-EMERGENCY LAWS IS**  
**JUNE 30, 1998**

**SECOND SPECIAL SESSION**  
**NON-EMERGENCY LAWS IS**  
**JULY 9, 1998**

**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**  
**1997**

issue a responsible managing supervisor certificate to any person who:

- A. Is certified by the National Institute for the Certification in Engineering Technologies at Level III for fire protection automatic sprinkler systems layout;
- B. Is licensed by the State as a professional engineer and has 5 years experience in the field of fire protection, mechanical, piping or related engineering fields; or
- C. If applying prior to July 1, 1995, has 5 years prior experience in the planning or installation of fire sprinkler systems in the United States if the applicant provides a sworn statement of reference from 3 individuals as to the applicant's experience and is approved by the Fire Sprinkler Advisory Council created in section 1381.

**3. Inspection technician.** The ~~State Fire Marshal~~ commissioner shall issue an inspection technician registration to any person who demonstrates an understanding of fire sprinkler system planning, installation and maintenance sufficient to determine whether a fire sprinkler system is in proper operating condition.

**Sec. 36. 32 MRSA §§1376, 1377 and 1378,** as enacted by PL 1989, c. 247, §§2 and 4, are amended to read:

**§1376. Termination of employment or agreement**

Within 10 days after terminating employment or a contractual agreement with a licensed fire sprinkler system contractor the certified responsible managing supervisor involved shall notify the ~~State Fire Marshal~~ commissioner of that fact.

**§1377. Plan review**

Prior to construction of any fire sprinkler system, or prior to an addition involving more than 20 new sprinkler heads to a fire sprinkler system, regulated by the National Fire Protection Association, Pamphlet No. 13, as amended, a fire sprinkler system contractor shall obtain a permit from the ~~State Fire Marshal~~ commissioner who shall review the plan for construction or addition and charge a reasonable fee for the review and permitting process. All plans to be submitted by a contractor to the ~~State Fire Marshal~~ Department of Public Safety must be reviewed, approved and signed by the certified responsible managing supervisor retained by the contractor.

All plans for construction of or alteration to fire sprinkler systems ~~shall~~ must prominently display the fire sprinkler system contractor's license number, as well as the responsible managing supervisor's

certification number and the name and address of the person to install the fire sprinkler system. Each permit issued ~~shall~~ must be displayed prominently at the site of construction. Within 30 days of the completion of a new fire sprinkler system or an addition to an existing fire sprinkler system, a fire sprinkler system contractor shall provide to the ~~State Fire Marshal~~ commissioner a copy of the permit signed by the certified responsible managing supervisor representing that the fire sprinkler system has been installed according to specifications of the approved plan to the best of the supervisor's knowledge, information and belief.

**§1378. Employees**

The commissioner may appoint, subject to the Civil Service Law, such employees as may be necessary to carry out this chapter. Any person so employed ~~shall be~~ is under the administrative and supervisory direction of the ~~State Fire Marshal~~ commissioner.

See title page for effective date.

**CHAPTER 729**

**H.P. 1679 - L.D. 2297**

**An Act Relating to the Taxation of Certain Federal Entities, the Business Equipment Tax Reimbursement Program, the Administration of the Tax Laws and to Make a Technical Correction**

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

**PART A**

**Sec. A-1. 36 MRSA §1760, sub-§2,** as corrected by RR 1995, c. 2, §94, is amended to read:

**2. Certain governmental entities.** Sales to the State or any political subdivision, or to the Federal Government, or to any unincorporated agency or instrumentality of either of them or to any incorporated agency or instrumentality of them wholly owned by them. This exemption does not apply where title is held or taken as security for any financing arrangement. This exemption also does not apply to corporations organized under Title IV, Part E of the Farm Credit Act of 1971, 12 United States Code, Sections 2211 to 2214.

## PART B

**Sec. B-1.** 36 MRSA §6652, sub-§1, as amended by PL 1997, c. 24, Pt. C, §14, is further amended to read:

**1. Generally.** Subject to the provisions of subsections 1-A and 1-B and of sections 6653 and 6654, a person against whom taxes have been assessed pursuant to Part 2, except for chapters 111 and 112, with respect to eligible property and who has paid those taxes is entitled to reimbursement of those taxes from the State as provided in this chapter.

**Sec. B-2.** 36 MRSA §6652, sub-§1-C is enacted to read:

**1-C. Certain energy facilities.** Reimbursement for certain energy facilities under this chapter is limited as follows.

A. Reimbursement may not be made for a natural gas pipeline, including pumping or compression stations, storage depots and appurtenant facilities used in the transportation, delivery or sale of natural gas, but not including a pipeline that is less than a mile in length and is owned by a consumer of natural gas delivered through the pipeline.

B. Except as provided in paragraph C, reimbursement may not be made for property used to produce or transmit energy primarily for sale. Energy is primarily for sale if 2/3 or more of the useful energy is directly or indirectly sold and transmitted during the property tax year through the facilities of a transmission and distribution utility as defined in Title 35-A, section 3201, subsection 19.

C. A cogeneration facility is eligible for reimbursement on that portion of property taxes paid multiplied by a fraction, the numerator of which is the total amount of useful energy produced by the facility that is directly used by a manufacturing facility without transmission over the facilities of a transmission and distribution utility as defined in Title 35-A, section 3201, subsection 19 and the denominator of which is the total amount of useful energy produced.

D. For purposes of this subsection, unless the context indicates otherwise, the following terms have the following meanings.

(1) "Cogeneration facility" means the eligible property within a facility that produces electrical energy, thermal energy or both for commercial or industrial use when less than 2/3 of the useful energy produced by the facility during the property tax year

is sold and transmitted directly or indirectly through the facilities of a transmission and distribution utility, as defined in Title 35-A, section 3201, subsection 19. "Cogeneration facility" includes eligible property within a heat recovery steam generator.

(2) "Useful energy" is energy in any form that does not include waste heat, efficiency losses, line losses or other energy dissipation.

## PART C

### **Sec. C-1. Department of Administrative and Financial Services, Bureau of Revenue Services; lease-purchase authorization.**

Pursuant to the Maine Revised Statutes, Title 5, section 1587, the Department of Administrative and Financial Services, Bureau of Revenue Services, after advising the Treasurer of State, may enter into financing arrangements for the acquisition and implementation of a tax revenue modeling system. Any financing agreement may not exceed 3 years in duration and \$1,000,000 in principal costs. The interest rate may not exceed 6% and total interest costs may not exceed \$120,000.

### **Sec. C-2. Authority to contract for auditing.**

The Department of Administrative and Financial Services, Bureau of Revenue Services, is authorized to contract for the provision of tax auditing services for businesses whose primary locations are outside of the State in fiscal years 1998-99, 1999-2000 and 2000-01. By January 1, 2001, the State Tax Assessor shall report to the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs and the joint standing committee of the Legislature having jurisdiction over taxation matters including the amount of revenue collected through contracted auditing services and evaluating the advantages and disadvantages of contracting for auditing services compared to the direct provision of services.

### **Sec. C-3. Authority to expend funds; Bureau of Revenue Services.**

The Bureau of Revenue Services is authorized to expend funds from the appropriation in section C-4 of this Part only to the extent that the Executive Director of Maine Revenue Services and the State Budget Officer agree and certify that the General Fund revenue received or estimated to be received by the State as a direct result of section C-2 is new incremental revenue over and above the current revenue estimate for fiscal year 1998-99. The State Budget Officer shall report periodically to the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs on the amount of new incremental revenue received as a result of section C-2 of this Part.

**Sec. C-4. Appropriation.** The following funds are appropriated from the General Fund to carry out the purposes of this Part.

1998-99

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

**Bureau of Revenue Services**

All Other \$373,333

Provides for the appropriation of funds for the lease-purchase of a tax modeling system. Funds must be expended in accordance with section C-3 of this Part. Unexpended funds do not lapse but carry forward to the following year.

**Bureau of Revenue Services**

All Other \$192,000

Provides for the appropriation of funds to contract for tax auditing services for businesses whose primary locations are outside of the State.

**DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES TOTAL**

\$565,333

**PART D**

**Sec. D-1. PL 1997, c. 643, Pt. HHH, §10** is amended to read:

**Sec. HHH-10. Retroactivity.** This Act ~~Part~~ applies retroactively to April 1, 1998.

**Sec. D-2. Retroactivity.** That section of this Act that amends Public Law 1997, chapter 643, Part HHH, section 10 applies retroactively to June 30, 1998.

See title page for effective date.

**CHAPTER 730**

**S.P. 604 - L.D. 1801**

**An Act to Adopt Long-range Changes in the Methods by Which Whitewater Rafting Trips Are Allocated among Licensees**

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

**Sec. 1. 12 MRSA §7361, last ¶,** as enacted by PL 1983, c. 502, §2, is amended to read:

The Legislature further finds that it is in the public interest to allow stable, ~~well-qualified well-~~ qualified outfitters who are providing excellent service and meeting the conditions of their allocations to continue to do so, subject to periodic review ~~when allocations are reviewed.~~

**Sec. 2. 12 MRSA §7363, sub-§2,** as amended by PL 1989, c. 883, §1, is further amended to read:

**2. Affiliated outfitter.** "Affiliated outfitter" means:

- A. Any outfitter who owns directly, indirectly or through a chain of successive ownership 10% or more of the financial interest in any other outfitter;
- B. Any outfitter, 10% or more of whose financial interests are owned directly or indirectly or through a chain of successive ownership by any other outfitter;
- C. Any outfitter, 10% or more of whose financial interests are owned directly or indirectly or through a chain of successive ownership by a person who owns 10% or more of the financial interest in another outfitter; or
- D. Any outfitter who, in the year 1982 or thereafter:

(1) Purchases, leases, borrows, accepts, receives or otherwise obtains on a nonarms-length basis from another whitewater outfitter, either directly or indirectly, more than 1/2 of its real or personal property; or

(2) Receives from another outfitter on a nonarms-length basis more than 1/2 of the ordinary services related to the business of whitewater outfitting, including, but not limited to, mail, telephone, reservations, repair, maintenance, personnel training and management.