

# 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**

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

**Sec. 1. 20-A MRSA §12103, sub-§§1 to 3,** as enacted by PL 1991, c. 830, §4 and c. 832, §10, are amended to read:

**1. Positions.** The Access to Medical Education Program is established under this section. Under this program, the chief executive officer shall secure up to ~~20~~ 21 positions annually for Maine students at schools of allopathic ~~or~~ osteopathic or veterinary medical education up to an aggregate of ~~80~~ 84 positions. Five positions are for students of osteopathic medicine ~~and~~ and 15 positions are for students of allopathic medicine ~~and one position is for students of veterinary medicine.~~ and one position is for students of veterinary medicine. If there is an insufficient number of qualified applicants for positions in either ~~discipline~~ allopathic or osteopathic medicine, the chief executive officer may increase or decrease the number of positions available in either discipline. The allopathic and osteopathic medicine positions are available only to eligible students commencing professional education on or after January 1, 1993. The veterinary medicine position is available to a student commencing medical education on or after January 1, 1999.

**2. Application process.** Students shall apply directly to an institution of allopathic ~~or~~ osteopathic or veterinary medical education with which the authority has a contract to secure positions.

**3. Requirements.** Each student obtaining a position in an institution of allopathic or osteopathic medical education shall enter into an agreement with the authority by which the student agrees during the student's medical education to complete clinical education in rural areas and health professional shortage areas of this State as provided in the contract between the institutions of medical education and the authority. Each student obtaining a position in an institution of veterinary medical education shall enter into an agreement with the authority by which the student agrees during the student's medical education to complete clinical education in an area determined to have insufficient veterinary services as provided in the contract between the institutions of veterinary medicine and the authority.

**Sec. 2. Appropriation.** The following funds are appropriated from the General Fund to carry out the purposes of this Act.

**FINANCE AUTHORITY OF MAINE**

**Student Financial Assistance Programs**

All Other	\$12,500
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Provides funds to secure one position for a Maine student at a school of veterinary medicine.

See title page for effective date.

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**CHAPTER 766**

**H.P. 1374 - L.D. 1923**

**An Act to Improve Employment Tax Increment Financing**

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

**Sec. 1. 36 MRSA §6753, sub-§10,** as enacted by PL 1995, c. 669, §5, is amended to read:

**10. Labor market unemployment rate.** "Labor market unemployment rate" means the average seasonally adjusted unemployment rate as published by the Department of Labor for the labor market or markets in which potential qualified employees are located and in which reimbursement is claimed under this chapter for the ~~calendar year for which reimbursement is claimed~~ 3 most recently reported months preceding the date of application for employment tax increment financing and for the 3 most recently reported months preceding the beginning of the 6th year of an approved employment tax increment financing development program.

**Sec. 2. 36 MRSA §6753, sub-§12,** as enacted by PL 1995, c. 669, §5, is amended to read:

**12. Qualified employees.** "Qualified employees" means new, full-time employees hired in this State by a qualified business and for whom a retirement program subject to the Employee Retirement Income Security Act of 1974, 29 United States Code, Sections 101 to 1461, as amended, and group health insurance are provided, and whose income derived from employment with the applicant, calculated on a calendar year basis is greater than the average annual per capita income in the labor market area in which the qualified employee is employed and whose state income withholding taxes are subject to reimbursement to the qualified business under this chapter. "Qualified employees" must be residents of this State.

**Sec. 3. 36 MRSA §6754, sub-§1, ¶¶A and B,** as enacted by PL 1995, c. 669, §5, are amended to read:

A. For qualified employees employed by a qualified business in state labor market areas in which the labor market unemployment rate is at or below the state unemployment rate ~~for the~~

~~calendar year for which reimbursement is requested at the time of application, the reimbursement is equal to 30% of withholding taxes withheld during that year each of the first 5 calendar years for which reimbursement is requested and attributed to those qualified employees. The percentage of reimbursement for the 6th to 10th years of the employment tax increment financing development program is established based upon the labor market unemployment rate at the beginning of the 6th year.~~

B. For qualified employees employed by a qualified business in state labor market areas in which the labor market unemployment rate is greater than the state unemployment rate ~~for the calendar year for which reimbursement is requested at the time of application, the reimbursement is equal to 50% of withholding taxes withheld during that year each of the first 5 calendar years for which reimbursement is requested and attributed to those qualified employees. The percentage of reimbursement for the 6th to 10th years of the employment tax increment financing development program is established based upon the labor market unemployment rate at the beginning of the 6th year.~~

**Sec. 4. 36 MRSA §6754, sub-§1, ¶C** is enacted to read:

C. For qualified employees employed by a qualified business in state labor market areas in which the labor market unemployment rate is greater than 150% of the state unemployment rate at the time of application, the reimbursement is equal to 75% of withholding taxes withheld during each of the first 5 calendar years for which reimbursement is requested and attributed to those qualified employees. The percentage of reimbursement for the 6th to 10th years of the employment tax increment financing development program is established based upon the labor market unemployment rate at the beginning of the 6th year.

**Sec. 5. 36 MRSA §6758, sub-§2**, as enacted by PL 1995, c. 669, §5, is amended to read:

**2. Determination by State Tax Assessor.** On or before June 30th of each year, the State Tax Assessor shall determine the employment tax increment of each qualified business for the preceding calendar year. A qualified business may receive up to ~~50%~~ 75% of the employment tax increment generated by that business as determined by the State Tax Assessor, subject to the further limitations in section

6753, subsection 2. That amount is referred to as "retained employment tax increment revenues."

See title page for effective date.

## CHAPTER 767

H.P. 1517 - L.D. 2139

### An Act to Equalize and Clarify the Tax on Hard Cider

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

**Sec. 1. 28-A MRSA §2, sub-§12-A** is enacted to read:

**12-A. Hard cider.** "Hard cider" means liquor produced by fermentation of the juice of apples, including, but not limited to flavored, sparkling or carbonated cider, that contains not less than 1/2 of 1% alcohol by volume and not more 7% alcohol by volume.

**Sec. 2. 28-A MRSA §2, sub-§16**, as enacted by PL 1987, c. 45, Pt. A, §4, is amended to read:

**16. Liquor.** "Liquor" means spirits, wine ~~or~~, malt liquor or hard cider, or any substance containing liquor, intended for human consumption, ~~which that~~ contains more than 1/2 of 1% of alcohol by volume.

**Sec. 3. 28-A MRSA §2, sub-§37**, as enacted by PL 1987, c. 45, Pt. A, §4, is amended to read:

**37. Winery.** "Winery" means a facility ~~which~~ that ferments, ages and bottles wine and hard cider.

**Sec. 4. 28-A MRSA §1652, sub-§2**, as amended by PL 1987, c. 623, §16, is further amended to read:

**2. Excise tax on wine; hard cider.** An excise tax is imposed on the privilege of manufacturing and selling wine in the State. The Maine manufacturer or importing wholesale licensee shall pay an excise tax of 30¢ per gallon on all wine other than sparkling wine manufactured in or imported into the State ~~and~~ and \$1 per gallon on all sparkling wine manufactured in or imported into the State and 25¢ per gallon on all hard cider manufactured in or imported into the State.

**Sec. 5. 28-A MRSA §1703, sub-§2**, as amended by PL 1997, c. 373, §§140 to 142, is further amended to read:

**2. Malt liquor, wine, low-alcohol spirits products, fortified wines and hard cider.** In addition to any other tax or charge imposed under state or federal law, a premium must be imposed on all malt liquor