

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
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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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Augusta, Maine
1997

~~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~~ \$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

~~and~~ wine, including fortified wines, ~~sold in the State and hard cider~~ and on all low-alcohol spirits products sold in the State by persons licensed to sell wine for consumption on or off the premises. The premium must be in the amount specified in subsection 3.

A. The bureau shall open a premium account with all manufacturers and importing wholesalers.

B. Premiums must be collected in the same manner provided for the collection of excise taxes under sections 1404 and 1405.

C. Premiums must be paid to the bureau by the Maine manufacturer or importing wholesaler.

D. The duties, prohibitions and liabilities under this subsection of licensees and certificate of approval holders are the same as those under sections 1361, 1364, 1404 and 1405.

E. The bureau shall grant credits and make adjustments under this subsection on the same terms and conditions as provided in section 1652.

Sec. 6. 28-A MRSA §1703, sub-§3, ¶A, as enacted by PL 1987, c. 45, Pt. A, §4, is amended to read:

A. Ten cents per gallon on all malt beverages and hard cider sold in the State;

See title page for effective date.

CHAPTER 768

H.P. 1473 - L.D. 2072

An Act to Amend the Laws Regarding Sex Offenders

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

Sec. 1. 17-A MRSA §251, sub-§1, ¶F is enacted to read:

F. "Safe children zone" means on or within 1,000 feet of the real property comprising a public or private elementary or secondary school or on or within 1,000 feet of the real property comprising a day care center licensed pursuant to Title 22, section 8301-A.

Sec. 2. 17-A MRSA §253, sub-§7 is enacted to read:

7. If the State pleads and proves that a violation of subsection 1 or subsection 2 was committed in a

safe children zone, the court, in determining the appropriate sentence, shall treat this as an aggravating sentencing factor.

Sec. 3. 34-A MRSA §11142, sub-§1, ¶D, as enacted by PL 1995, c. 680, §13, is amended to read:

D. The status of the sex offender when released as determined by the risk assessment instrument, the offender's risk assessment score, a copy of the risk assessment instrument and applicable contact standards for the offender.

See title page for effective date.

CHAPTER 769

H.P. 1513 - L.D. 2135

An Act to Establish a Uniform Special Retirement Plan for State Law Enforcement Personnel, Maine State Prison Personnel, Emergency Personnel, Other Employee Groups That, Prior to September 1, 1984, Had Special Retirement Plans and to Revise the Restoration to Service Requirements

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

Whereas, law enforcement and other related work requires a strong and vigorous work force in order to protect the health and safety of the public; and

Whereas, law enforcement officers and other similar personnel who have been too long on the job place themselves and the public at risk in the daily performance of their jobs; and

Whereas, since 1984, when early retirement plans under the Maine State Retirement System were eliminated for most state law enforcement officers and other similar personnel, most of those employees have been covered by the regular retirement plan for state employees and teachers; and

Whereas, recent changes in the regular retirement plan increasing the retirement age and penalty for early retirement have had the effect of causing state law enforcement officers and other similar personnel to work until age 62, sometimes with as much as 40 years on the job; and

Whereas, other changes in retirement law have resulted in inconsistent treatment of different catego-