

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND NINETEENTH LEGISLATURE

SECOND REGULAR SESSION
January 5, 2000 to May 12, 2000

THE GENERAL EFFECTIVE DATE FOR
SECOND REGULAR SESSION
NON-EMERGENCY LAWS IS
AUGUST 11, 2000

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
2000

C. Includes provisions for parent and client input, a review of the provider's policies and procedures, a review of the provider's program records and an on-site program review.

For large, ~~multi-function~~ multifunction agencies, only those portions of the child care sites that were reviewed by the accrediting body may be considered sites that provide quality child care ~~sites~~ services.

1-A. Certification. Upon application by an investor, the Department of Human Services, Office of Head Start and Child Care shall certify if an investment in a child care site contributed significantly toward the ability of the child care site to improve its level of child care services toward the goal of providing quality child care services. The department shall send a list of taxpayers making certified investments in the previous year to the State Tax Assessor by February 1st annually.

2. Credit allowed. A taxpayer that has made an investment in child care services certified under subsection 1-A during the tax year is allowed a credit against the tax imposed by this Part in an amount equal to the qualifying portion of expenditures paid or expenses incurred by the taxpayer for certified investments in child care services as calculated pursuant to subsection 3.

3. Qualifying portion. For purposes of calculating the credit provided by this section, the qualifying portion is:

A. For a corporation, 30% of up to \$30,000 of expenditures, apportioned if part of an affiliated group engaged in a unitary business; and

B. For an individual taxpayer, if the taxpayer expends at least \$10,000 in one year, \$1,000 each year for 10 years and \$10,000 at the end of the 10-year period.

4. Limitation; carry-over. ~~The credit allowed under subsection 2~~ provided by this section may not reduce the tax otherwise due under this Part below zero. Any unused portion of the credit may be carried over to the following year or years until exhausted.

Sec. 48. 36 MRSA §5219-R, as reallocated by RR 1999, c. 1, §50, is amended to read:

§5219-R. Credit for rehabilitation of historic properties

A taxpayer is allowed a credit against the tax imposed under this Part equal to the amount of credit claimed by the taxpayer under Section 47 of the Code with respect to a certified historic structure located in the State. The credit is nonrefundable and is limited to \$100,000 annually per taxpayer. A credit received

under this section is subject to the same recapture provisions as apply to a credit received under Section 47 of the Code and to any available federal carry-back or carry-forward provisions.

Sec. 49. 36 MRSA §5278, sub-§1, as amended by PL 1999, c. 521, Pt. B, §10 and affected by §11, is further amended to read:

1. General. A claim for credit or refund of an overpayment of any tax imposed by this Part must be filed by the taxpayer within 3 years from the time the return was filed, whether or not the return was timely filed, or 3 years from the time the tax was paid, whichever of such periods expires the later. A credit or refund is not allowed or may not be made after the expiration of the period of limitation prescribed in this subsection for the filing of a claim for credit or refund, unless a claim for credit or refund is filed by the taxpayer within such a period. For purposes of this subsection, any return filed before the last day prescribed for the filing of a return is considered as filed on that last day.

Sec. 50. 36 MRSA §6215, as enacted by PL 1987, c. 516, §§3 and 6, is amended to read:

§6215. Extension of time for filing claims

In case of sickness, absence or other disability, or if, in ~~his~~ the judgment of the State Tax Assessor, good cause exists, the ~~State Tax Assessor~~ assessor may extend, for a period not to exceed 6 months, the time for filing a claim. A request for an extension may be submitted at any time during the 6-month extension period.

Sec. 51. Application. The section of this Act that amends the Maine Revised Statutes, Title 36, section 5102, subsection 6 applies to all open tax periods.

Sec. 52. Retroactivity. Those sections of this Act that amend the Maine Revised Statutes, Title 36, section 1760, subsections 23 and 25 apply retroactively to sales made on or after June 5, 1999.

Emergency clause. In view of the emergency cited in the preamble, this Act takes effect when approved.

Effective April 14, 2000.

CHAPTER 709

H.P. 11 - L.D. 21

An Act Relating to MTBE

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

Sec. 1. 10 MRSA §2413 is enacted to read:

§2413. Gasoline labeling

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

A. "Federal RFG" means the reformulated gasoline blend approved by the United States Environmental Protection Agency under 42 United States Code, Section 7545(k) for sale and use in states other than California.

B. "Motor fuel dispenser" means a commercial motor fuel dispenser that dispenses automobile gasoline for retail sale.

C. "MTBE" means the gasoline-oxygenate methyl tertiary butyl ether.

2. Prohibition. A person may not own or operate a motor fuel dispenser in this State that dispenses automobile gasoline containing MTBE in a measurable quantity unless the dispenser has affixed on it in a position clear and conspicuous to a customer a label stating "contains MTBE" in a type at least 1/2 inch in height and at least 1/16 inch in width of stroke. The label may contain other information about the amount of MTBE in the gasoline, including a comparison with the amount found in federal RFG, as long as the information is accurate.

Sec. 2. 38 MRSA §585-H is enacted to read:

§585-H. MTBE monitoring and reductions

The department shall monitor shipments of gasoline to storage terminals in this State and compile annual reports showing the levels of methyl tertiary butyl ether, referred to in this section as "MTBE," in gasoline brought into this State.

The department shall promote and actively participate in regional efforts by state regulatory agencies in the Northeast to develop alternatives to the use of MTBE as a gasoline additive. In these efforts, the department shall work toward the goal of the elimination of MTBE in gasoline sold in the State by January 1, 2003 in a manner that:

1. Market constraints. Adequately accounts for market constraints related to supply and pricing; and

2. Lowest environmental impact. Based on thorough analysis and evaluation of alternatives to the use of MTBE, ensures the lowest possible total environmental impact.

The department shall annually, no later than February 1st of each year, present a report to the joint standing committee of the Legislature having jurisdiction over natural resources matters on the levels of MTBE in gasoline brought into this State and the progress made in achieving the goal of eliminating MTBE in gasoline sold in the State by January 1, 2003. The committee may report out to any session of any Legislature legislation relating to MTBE use in gasoline.

See title page for effective date.

CHAPTER 710

H.P. 949 - L.D. 1346

**An Act to Improve the School
Administrative District and
Community School District Budget
Development and Approval Process**

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

Sec. 1. 20-A MRSA §405, sub-§10 is enacted to read:

10. Comprehensive school budget approval procedure. The state board shall develop a model comprehensive school budget approval procedure and, working in conjunction with the department, strongly encourage school administrative units to adopt and implement the model as local school board policy. The model procedure must be designed to provide early and continuous collaboration between school officials and municipal officials and to encourage frequent opportunity for public comment in the development of each unit's annual budget.

Sec. 2. 20-A MRSA §1304, sub-§6, as enacted by PL 1983, c. 770, §1, is repealed and the following enacted in its place:

6. Written ballot. An article must be voted on by written ballot if at least 10% of those present and voting vote to use a written ballot. The department, in consultation with municipal and school officials and with organizations representing those officials, shall develop and distribute guidelines to assist district budget meeting moderators in explaining and implementing this subsection.

Sec. 3. 20-A MRSA §1305, first ¶, as amended by PL 1987, c. 637, §1, is further amended to read:

If requested before January 31, 2001 by a written petition of at least 10% of the number of voters voting in the last gubernatorial election in the municipalities