

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

Sec. 22. 5 MRSA §18451, sub-§3, as repealed and replaced by PL 1987, c. 256, §38, is amended to read:

3. Member with creditable service of 25 years or more. A member, whether or not in service at retirement, who has completed 25 or more years of creditable service qualifies for a service retirement benefit if ~~he~~ the member retires at any time after completing 25 years of service, which may include, for the purpose of meeting eligibility requirements, creditable service as a member of the Maine Legislative Retirement System under Title 3, section 701, subsection 8, ~~before becoming a member of the Maine State Retirement System.~~

Sec. 23. 5 MRSA §18451, sub-§3-A is enacted to read:

3-A. Five-year minimum creditable service requirement for eligibility to receive service retirement benefit at applicable age; applicability. The minimum requirement of 5 years of creditable service for eligibility to receive service retirement benefits under subsection 1, paragraph E or subsection 2, paragraph D applies only to:

A. A member who is in service on October 1, 1999;

B. Upon return to service, a member who had left service prior to October 1, 1999 with or without withdrawing that member's contributions and on or after October 1, 1999 returned to service; or

C. A member who was first in service on or after October 1, 1999.

For those members to whom the 5-year minimum creditable service requirement does not apply, the 10-year minimum creditable service requirement for eligibility to receive service retirement benefits remains in effect on and after October 1, 1999.

Sec. 24. Expenditures in excess of allocations. Expenditures of funds required by this Act other than the General Fund are authorized to exceed legislative allocations during the fiscal year ending June 30, 2001. Appropriate adjustments to basic work programs facilitating these expenditures in excess of allocations must be recommended by the State Budget Officer and approved by the Governor.

Sec. 25. Adjustment of rates. After consultation with the Maine State Retirement System, the State Budget Officer shall adjust the normal cost component of the employer contribution rates on the

effective date of this Act to fully fund this Act on an actuarially sound basis.

See title page for effective date.

CHAPTER 757

H.P. 1923 - L.D. 2669

An Act to Implement the Tax Policy Recommendations of the Task Force Created to Review Smart Growth Patterns of Development

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

Sec. 1. 36 MRSA §2013, sub-§§2 and 3, as amended by PL 1993, c. 151, §1, are further amended to read:

2. Refund authorized. Any person, association of persons, firm or corporation ~~who that purchases electricity, or that purchases or leases depreciable machinery or equipment, for use in commercial agricultural production, commercial fishing or commercial aquacultural production must be refunded the amount of sales tax paid by upon presenting to the State Tax Assessor evidence that the machinery or equipment complies with the definitions of subsection 4 the purchase is eligible for refund under this section.~~

Evidence required by the ~~State Tax Assessor~~ assessor may include a copy or copies of that portion of the purchaser's or lessee's most recent filing under the United States Internal Revenue Code that indicates that the purchaser or lessee is engaged in commercial agricultural production, commercial fishing or commercial aquacultural production and that the purchased machinery or equipment is depreciable for those purposes or would be depreciable for those purposes if owned by the lessee.

In the event that any piece of machinery or equipment is only partially depreciable under the United States Internal Revenue Code, any reimbursement of the sales tax must be prorated accordingly.

Application for refunds must be filed with the ~~State Tax Assessor~~ assessor within 36 months of the date of purchase or execution of the lease.

3. Purchases made free of tax with certificate. Sales tax ~~is not~~ need not be paid on the purchase of electricity or of a single item of machinery or equipment if the purchaser has the certification of obtained a certificate from the State Tax Assessor assessor stating that the purchaser is engaged in commercial agricultural production, commercial fishing or commercial aquacultural production and that autho-

ricing the purchaser ~~may~~ to purchase electricity or depreciable machinery and equipment without paying Maine sales tax. The seller is required to obtain a copy of the certificate together with an affidavit as prescribed by the ~~State Tax Assessor~~ assessor, to be maintained in the seller's records, attesting to the qualification of the purchase for exemption pursuant to this section. In order to qualify for this exemption, the electricity or depreciable machinery or equipment must be used directly in commercial agricultural production, commercial fishing or commercial aquacultural production.

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

2000-01

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Bureau of Revenue Services

Position - Legislative Count	(1,000)
Personal Services	\$26,735
All Other	6,725

Provides funds for one Tax Examiner position with a start date of September 1, 2000 and related costs to desk audit partnership and s-corporation returns to verify that all related partners and shareholders are properly filing individual income tax returns. This results in revenue to the General Fund of \$166,075 in fiscal year 2000-01.

DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES

TOTAL	\$33,460
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Sec. 3. Effective date. That section of this Act that amends the Maine Revised Statutes, Title 36, section 2013, subsections 2 and 3 takes effect January 1, 2001.

See title page for effective date, unless otherwise indicated.

CHAPTER 758

H.P. 1922 - L.D. 2668

An Act to Create a Heating Oil Emergency Management Program

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

Sec. 1. 5 MRSA §3307-C, sub-§2, ¶B, as enacted by PL 1989, c. 501, Pt. DD, §13, is amended to read:

B. The quantities of each petroleum product delivery expected into the State within 15 days of the reporting date or within any longer period established by the director.

Sec. 2. 5 MRSA §3307-C, sub-§3, ¶¶B and C, as enacted by PL 1989, c. 501, Pt. DD, §13, are amended to read:

B. Anticipated deliveries of all petroleum products in this State during the following calendar month or during any longer period established by the director; and

C. Allocation fractions for all petroleum products for the following month or for any longer period established by the director.

Sec. 3. 5 MRSA §3307-C, sub-§5 is enacted to read:

5. Reporting of State Planning Office. The State Planning Office shall provide reports to the joint standing committee of the Legislature having jurisdiction over utilities and energy matters as follows:

A. Annually no later than the first business day in January, a report on petroleum products identifying for each petroleum product:

(1) The most recent statewide storage inventory of the product;

(2) The historic trend of the statewide storage inventory over the prior 12 months; and

(3) Any anticipated reductions, curtailments or shortfalls in product deliveries or storage inventories in the coming months; and

B. If the State Planning Office determines, based on available information, that there is or may be a significant shortfall in supply inventories or anticipated deliveries into the State of home heating oil, a report including: