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

rizing 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

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 <u>or within any longer period established by the director.</u>
- Sec. 2. 5 MRSA §3307-C, sub-§3, \P 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 <u>or for any longer period established by the director.</u>
- 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:

- (1) The information that suggests a supply shortfall;
- (2) Current and anticipated inventories of home heating oil storage supplies; and
- (3) Any recommendations of the State Planning Office for actions by the State in response to the anticipated supply shortfall.

Sec. 4. 30-A MRSA §4994 is enacted to read:

§4994. Heating oil price increases

- 1. Initial trigger. If home heating oil prices increase more than 40% in any 14-day period during the home heating season, the authority shall immediately:
 - A. Estimate funds needed to provide adequate assistance to residents eligible at that time to receive fuel assistance under this subchapter; and
 - B. Notify the Governor, the joint standing committee of the Legislature having jurisdiction over utilities and energy matters, the joint standing committee of the Legislature having jurisdiction over business and economic development matters and the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs of the estimated funding need.
- 2. Higher trigger. If home heating oil prices increase more than 50% in any 14-day period during the home heating season, the authority shall immediately:
 - A. Estimate funds needed to provide adequate assistance:
 - (1) To residents eligible at that time to receive fuel assistance under this subchapter; and
 - (2) To residents not eligible at that time to receive fuel assistance under this subchapter but who, as a result of the oil price increase, require fuel assistance under this subchapter; and
 - B. Notify the Governor, the joint standing committee of the Legislature having jurisdiction over utilities and energy matters, the joint standing committee of the Legislature having jurisdiction over business and economic development matters and the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs of the estimated funding need.

See title page for effective date.

CHAPTER 759

S.P. 1082 - L.D. 2686

An Act Related to Sales Tax on Vehicles Leased and Removed from the State and Watercraft Used in Interstate Commerce

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

- Sec. 1. 36 MRSA §1760, sub-§23, as amended by PL 1999, c. 708, §26 and affected by §52, is further amended to read:
- 23. Certain vehicles purchased or leased by nonresidents. Sales or leases of the following vehicles purchased by to a nonresident and if the vehicle is intended to be driven or transported outside the State immediately upon delivery by the seller:
 - A. Motor vehicles, except all-terrain vehicles as defined in Title 12, section 7851 and snowmobiles as defined in Title 12, section 7821;
 - B. Semitrailers;
 - C. Aircraft;
 - D. Truck bodies and trailers manufactured in the State; and
 - E. Camper trailers, including truck campers.

If the vehicles are registered for use in the State within 12 months of the date of purchase, the person seeking registration is liable for use tax on the basis of the original purchase price.

Notwithstanding section 1752-A, for purposes of this subsection, the term "nonresident" may include an individual, an association, a society, a club, a general partnership, a limited partnership, a domestic or foreign limited liability company, a trust, an estate, a domestic or foreign corporation and any other legal entity.

This subsection is repealed June 30, 2001.

- Sec. 2. 36 MRSA §1760, sub-§23-C is enacted to read:
- 23-C. Certain vehicles purchased by nonresidents. Sales of the following vehicles purchased by a nonresident and intended to be driven or transported outside the State immediately upon delivery by the seller:
 - A. Motor vehicles, except all-terrain vehicles as defined in Title 12, section 7851 and snowmobiles as defined in Title 12, section 7821;