

LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTIETH LEGISLATURE

FIRST REGULAR SESSION December 6, 2000 to June 22, 2001

THE GENERAL EFFECTIVE DATE FOR FIRST REGULAR SESSION NON-EMERGENCY LAWS IS SEPTEMBER 21, 2001

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 2001

D. Provides a plan acceptable to the bureau that results in substantial improvements or benefits to public trust rights or uses on that or a related body of water.

Pulpwood salvaged under a plan approved and implemented in accordance with the terms of this subsection is the property of the person authorized to collect and store pulpwood at the salvage site. A person who salvages pulpwood under this subsection shall comply with the provisions of the approved plan and with all applicable permitting requirements and other legal requirements pertaining to the salvage activity. Pulpwood salvaged under this section may be processed only at a mill owned by the person authorized to collect and store pulpwood at the salvage site.

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

Effective June 12, 2001.

CHAPTER 392

H.P. 1365 - L.D. 1822

An Act to Amend the Business Equipment Tax Reimbursement Program

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

Sec. 1. 36 MRSA §§6661 and 6662 are enacted to read:

<u>§6661. Certain leased property</u>

A lessor of eligible property shall pay over to the lessee of that property reimbursement of property taxes received by the lessor under this chapter with respect to that property to the extent that the lessor has been reimbursed for those taxes by the lessee.

<u>§6662. Disallowance of reimbursement for certain</u> property

Reimbursement under this chapter may not be made for property tax payments made with respect to property located at a facility that has permanently ceased all productive operations on April 1st of the year for which the property taxes are assessed and where no productive operations have been conducted for at least 12 months before the date that reimbursement is requested. This section does not apply if the owner of the facility has publicly advertised that the facility is available for sale or lease and has made a good faith effort to market and sell or lease the facility to prospective buyers or lessees. **Sec. 2.** Notification. The Department of Administrative and Financial Services, Bureau of Revenue Services shall develop information describing the availability of reimbursement for property taxes under the Maine Revised Statutes, Title 36, chapter 915 and the method of applying for that reimbursement. The bureau shall periodically include that information in mailings to businesses and in any materials made generally available to businesses that describe the State's business taxes. The bureau shall make copies of the information available to municipalities for distribution at the local level.

Sec. 3. Application. That section of this Act that enacts the Maine Revised Statutes, Title 36, sections 6661 and 6662 applies to property taxes assessed on or after April 1, 2002.

See title page for effective date.

CHAPTER 393

S.P. 198 - L.D. 670

An Act to Strengthen Maine's Worker Advocate Program

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

Sec. 1. 39-A MRSA §154, **sub-§6**, as amended by PL 1999, c. 359, §1, is further amended to read:

6. Assessment levied. The assessments levied under this section may not be designed to produce more than \$6,000,000 in revenues annually beginning in the 1995-96 fiscal year, more than \$6,600,000 annually beginning in the 1997-98 fiscal year or more than \$6,735,000 beginning in the 1999-00 fiscal year, except that in the 2001-02 fiscal year the assessment may not be designed to produce more than \$7,035,000. Assessments collected that exceed \$6,000,000 beginning in the 1995-96 fiscal year, \$6,600,000 beginning in the 1997-98 fiscal year or \$6,735,000 beginning in the 1999-00 fiscal year or \$7,035,000 in fiscal year 2001-02 by a margin of more than 10% must be refunded to those who paid the assessment. Any amount collected above the board's allocated budget and within the 10% margin must be used to create a reserve of up to 1/4 of the board's annual budget. Any collected amounts or savings above the allowed reserve must be used to reduce the assessment for the following fiscal year. The board shall determine the assessments prior to May 1st and shall assess each insurance company or association and selfinsured employer its pro rata share for expenditures during the fiscal year beginning July 1st. Each selfinsured employer shall pay the assessment on or