MAINE STATE LEGISLATURE

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LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-FIRST LEGISLATURE

FIRST SPECIAL SESSION August 21, 2003 to August 22, 2003

The General Effective Date For First Special Session Non-Emergency Laws Is November 22, 2003

SECOND REGULAR SESSION January 7, 2004 to January 30, 2004

The General Effective Date For Second Regular Session Non-Emergency Laws Is April 30, 2004

SECOND SPECIAL SESSION February 3, 2004 to April 30, 2004

The General Effective Date For Second Special Session Non-Emergency Laws Is July 30, 2004

PUBLISHED BY THE REVISOR OF STATUTES IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED, TITLE 3, SECTION 163-A, SUBSECTION 4.

> Penmor Lithographers Lewiston, Maine 2004

CHAPTER 697

S.P. 237 - L.D. 673

An Act To Increase Maine's Minimum Wage

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

Sec. 1. 26 MRSA §664, sub-§1, as amended by PL 2001, c. 297, §1, is further amended to read:

- 1. Minimum wage. The minimum hourly wage is \$5.15 per hour. Starting January 1, 2002, the minimum hourly wage is \$5.75 per hour. Starting January 1, 2003, the minimum hourly wage is \$6.25 per hour. Starting October 1, 2004, the minimum hourly wage is \$6.35 per hour. Starting October 1, 2005, the minimum hourly wage is \$6.35 per hour. Starting October 1, 2005, the minimum hourly wage is \$6.50 per hour. If the highest federal minimum wage is increased in excess of the minimum wage in effect under this section, the minimum wage under this section is increased to the same amount, effective on the same date as the increase in the federal minimum wage, but in no case may the minimum wage exceed the minimum wage otherwise in effect under this section by more than \$1.00 \$1 per hour.
- Sec. 2. Reprinting of notice. Notwithstanding the Maine Revised Statutes, Title 26, section 42-B, the Department of Labor, Bureau of Labor Standards is not required to modify and redistribute the printed notice required by that section to reflect the changes in the law resulting from this Act. The Bureau of Labor Standards shall modify the printed notice to reflect the changes contained in this Act when it becomes necessary to print additional notices due to an insufficient supply of such notices or due to future changes in law.

See title page for effective date.

CHAPTER 698

H.P. 1089 - L.D. 1492

An Act To Promote the Production and Use of Fuels Derived from Agricultural and Forest Products

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

Sec. 1. 36 MRSA §5219-X is enacted to read:

§5219-X. Biofuel production and use

1. **Definition.** As used in this section, unless the context otherwise indicates, the term "biofuel" means

any liquid or gaseous product or energy source used to propel motor vehicles or otherwise substitute for liquid or gaseous fuels that is derived from agricultural crops or residues or from forest products or byproducts, as distinct from petroleum or other fossil carbon sources. "Biofuel" includes, but is not limited to, ethanol, methanol derived from biomass, levulinic acid, biodiesel, pyrolysis oils from wood, hydrogen or methane from biomass, or combinations of any of the above that may be used to propel motor vehicles either alone or in blends with conventional gasoline or diesel fuels or that may be used in place of petroleum products in whole or in part to fire heating devices or any stationary power device.

- 2. Credit allowed. A taxpayer engaged in the production of biofuels in the State who has received certification under subsection 4 is allowed a credit against the tax imposed by this Part on income derived during the taxable year from the production of biofuel in the amount of 5¢ per gallon of liquid biofuel or gaseous biofuel with a BTU equivalent to that of one gallon of gasoline that replaces the use of petroleum or liquid fuels derived from other fossil carbon sources. In blends with petroleum or other nonbiofuels, the credit is allowed only on the portion of that blend that the biofuel constitutes. Biofuel for which the credit is allowed must meet state and federal regulatory requirements applicable to the nature and intended use of the fuel produced.
- 3. Limitations. A person entitled to a credit under this section for any taxable year may carry over and apply the portion of any unused credits to the tax liability on income derived from the production of biofuel for any one or more of the next succeeding 5 taxable years. The credit allowed, including carry-overs, may not reduce the tax otherwise due under this Part to less than zero.
- 4. Certification. A taxpayer engaged in the production of biofuels who is claiming a credit under subsection 2 shall provide information to the Commissioner of Environmental Protection regarding the biofuel being produced, including the quantity of biofuel products, the type of forest or agricultural product being utilized, the nature and composition of the biofuel being produced, the proportion and composition of any nonbiofuel with which the biofuel is blended and the type of application for which it is intended to be used. Upon review of the information, the Commissioner of Environmental Protection shall provide the taxpayer with a letter of certification stating that the biofuel produced during the taxable year is eligible for a tax credit under this section and stating the number of gallons of biofuel produced during the taxable year.