

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-SECOND LEGISLATURE

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IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4.

Penmor Lithographers
Lewiston, Maine
2005

routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

5. Violation. A building owner who violates this section or rules adopted under this section commits a civil violation for which a ~~forfeiture~~ fine of not less than \$100 nor more than 5% of the value of construction must be adjudged.

6. Notification. An agency, municipality or granting authority that provides a housing subsidy as described in this section must notify the ~~Public Utilities Commission~~ commission that the application complies with the residential energy requirements of this section. Notification must be in a form prescribed by rule by the commission.

Sec. 12. 10 MRSA §1415-H, as amended by PL 2003, c. 20, Pt. RR, §9 and affected by §18, is repealed.

Sec. 13. 10 MRSA §1415-I is enacted to read:

§1415-I. Notice

The commission shall develop materials that provide information about the mandatory standards imposed under section 1415-D and the penalties for noncompliance established under section 1420. The commission shall provide copies of the materials to permitting authorities who shall in turn distribute those copies to persons seeking permits to construct or renovate commercial buildings. For purposes of this section, "permitting authorities" means authorities with jurisdiction over the issuance of building permits or other permits associated with the construction or renovation of commercial buildings. The commission may also provide copies of the materials or other educational materials to entities involved in the design or construction of commercial buildings.

Sec. 14. 10 MRSA §1420, sub-§3, as enacted by PL 1987, c. 818, §5, is amended to read:

3. All other buildings. ~~After January 1, 1989, it~~ It is unlawful for any person to construct any residential, or commercial ~~or institutional~~ building in violation of section 1415-C or 1415-D. The owner of any building constructed in violation of this subsection is subject to a civil penalty not to exceed 5% of the value of the construction, payable to the State, to be recovered in a civil action.

Sec. 15. 35-A MRSA §121, sub-§2, as enacted by PL 2003, c. 645, §6, is amended to read:

2. Model code. After the effective date of rules adopted pursuant to subsection 1, a municipality may not adopt a building energy code other than the model building energy code or an amended version of the

model building energy code. For purposes of this subsection, "amended version of the model energy building code" means a version of the code that does not include certain parts or portions of the code or that creates new exemptions from its requirements but does not include a version of the code that includes modifications to any standard established in the code. Nothing in this section requires a municipality to adopt a building energy code. A municipality that has a building energy code in effect prior to the effective date of the rules may continue to keep that code, but if the municipality replaces its energy code it must adopt the model building energy code or an amended version of the model energy building code in accordance with this subsection.

Sec. 16. Changes to multifamily building standards; effective date. Those sections of this Act that amend or repeal portions of the Maine Revised Statutes, Title 10, section 1415-C take effect on January 1, 2006.

See title page for effective date, unless otherwise indicated.

CHAPTER 351

S.P. 147 - L.D. 449

An Act To Make Changes to the Pine Tree Development Zones

Emergency preamble. **Whereas**, acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, changes to the Pine Tree Development Zone laws are required to simplify the zone amendment process, to clarify the sales tax exemptions before they become effective on July 1, 2005 and to allow for more efficient and effective administration of the Pine Tree Development Zones; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 30-A MRSA §5250-I, sub-§§3 to 5, as enacted by PL 2003, c. 688, Pt. D, §2, are amended to read:

3. Average employment during base period. "Average employment during the base period" for a business means the total number of ~~qualified~~ qualified employ-

ees of that business ~~on each of 6 consecutive measurement days in each of the 3 calendar years in the base period as chosen by the business divided by 18 as of each March 31st, June 30th, September 30th and December 31st of the base period, divided by 12.~~

4. Base level of employment. "Base level of employment" means the greater of either the total employment in the State of a business and its affiliated businesses as of the March 31st, June 30th, September 30th and December 31st of the calendar year immediately preceding its certification as a qualified the year of the business's application to become a certified Pine Tree Development Zone business divided by 4 or its average employment during the base period.

5. Base period. "Base period" means the 3 calendar years prior to the year in which a business ~~is~~ applies to be certified as a qualified Pine Tree Development Zone business.

Sec. 2. 30-A MRSA §5250-I, sub-§14, ¶¶C and D, as enacted by PL 2003, c. 688, Pt. D, §2, are amended to read:

C. The sales tax ~~exemptions~~ exemption under Title 36, section 1760, ~~subsections 86 and subsection 87~~ and the sales tax reimbursement under Title 36, section 2016; and

D. The Pine Tree Development Zone tax credits provided by Title 36, sections 2529 and 5219-W;

Sec. 3. 30-A MRSA §5250-I, sub-§14, ¶¶E and F are enacted to read:

E. Discounted rates approved by the Public Utilities Commission, if applicable, and offered by transmission and distribution utilities as authorized under Title 35-A, section 3210-B, subsection 1; and

F. Line extensions and conservation programs approved or authorized by the Public Utilities Commission under Title 35-A, section 3210-B, subsections 2 and 3.

Sec. 4. 30-A MRSA §5250-I, sub-§§17 and 18, as enacted by PL 2003, c. 688, Pt. D, §2, are amended to read:

17. Qualified Pine Tree Development Zone business. "Qualified Pine Tree Development Zone business" or "qualified business" means any for-profit business in this State engaged in or that will engage in financial services, manufacturing or a targeted technology business that ~~adds~~ has added or will add at least one qualified Pine Tree Development Zone ~~employees~~ employee above its base level of employment in this State and that meets the following criteria:

A. It demonstrates that the establishment or expansion of operations within the Pine Tree Development Zone would not occur within the State absent the availability of the Pine Tree Development Zone benefits. The department shall ~~investigate~~ determine whether the business has met the requirements of this paragraph ~~and provide an advisory opinion to the Executive Director of the Bureau of Revenue Services in the Department of Administrative and Financial Services, who shall make the final determination;~~ and

B. It has received a certificate as a qualified business pursuant to section 5250-O.

18. Qualified Pine Tree Development Zone employees. "Qualified Pine Tree Development Zone employees" means new, full-time employees hired in this State by a qualified Pine Tree Development Zone business for work directly in one or more qualified business activities for whom a retirement program subject to the Employee Retirement Income Security Act of 1974, 29 United States Code, Sections 101 to 1461 ~~(2003), as amended,~~ and group health insurance are provided and whose ~~wages~~ income derived from employment within the Pine Tree Development Zone ~~are,~~ are, calculated on a calendar year basis, is greater than the average most recent annual per capita wages personal income in the local labor market area in the county in which the qualified employee is employed. "Qualified Pine Tree Development Zone employees must be residents of this State " does not include employees shifted to a qualified business activity from a nonqualified activity of the qualified Pine Tree Development Zone business or an affiliated business. The commissioner shall determine whether a shifting of employees has occurred.

Sec. 5. 30-A MRSA §5250-J, sub-§3, as enacted by PL 2003, c. 688, Pt. D, §2, is amended to read:

3. Limitations. The designation of Pine Tree Development Zones is subject to the following limitations:

A. The total area of a zone, ~~including all non-contiguous parcels,~~ may not exceed 5,000 acres, which need not be contiguous. In calculating the 5,000-acre limit, only developable acres may be counted;

B. A zone located in Aroostook County as described in subsection 1, paragraph A may include property that is also included within the Aroostook County Empowerment Zone as designated by the federal Community Renewal Tax Relief Act of 2000, Public Law 106-554;

C. Pine Tree Development Zone benefits may not be used to encourage or facilitate the transfer

of existing positions or property of a qualified business or affiliated businesses ~~into to a zone~~ qualified business activity from a ~~location non-~~ qualified activity elsewhere in the State;

D. Pine Tree Development Zone benefits may not be provided based upon any property, employees or positions transferred by the business or affiliated businesses ~~into to a Pine Tree Development Zone~~ qualified business activity from a ~~location elsewhere in the State~~ nonqualified activity;

E. ~~A Pine Tree Development Zone may not consist of more than 20 noncontiguous parcels of property;~~

F. ~~All property included within the boundaries of a Pine Tree Development Zone must be suitable for one~~ One or more qualified Pine Tree Development Zone business activities must be a permissible activity in the Pine Tree Development Zone;

G. All property included within a Pine Tree Development Zone must meet one of the following:

- (1) The property is located within a market area for which the labor market unemployment rate is greater than the state unemployment rate at the time of the application; or
- (2) The property is included within a county in which the average weekly wage is below the state average weekly wage at the time of the application.

In the case of a multijurisdictional or joint application, the requirements of this paragraph are met if the combined unemployment rate of the cooperating units of local government meets the requirements of subparagraph (1) or the average weekly wage of the cooperating units of local government, on a per-employed-worker basis, meets the requirements of subparagraph (2); and

H. The restrictions contained in paragraph G may be waived for property that is contained within a labor market area that has sustained a greater than 5% loss of population or employed workers during the 3-year period immediately preceding the time of application if the loss was caused by business closings.

Sec. 6. 30-A MRSA §5250-K, sub-§§3 and 5, as enacted by PL 2003, c. 688, Pt. D, §2, are amended to read:

3. Effective date. The establishment of a Pine Tree Development Zone is effective upon preliminary designation by the commissioner.

5. Amendments. ~~The designation, size, location, number and configuration of the parcels in a Pine Tree Development Zone or the terms~~ All aspects of a development plan as described in section 5250-J, subsection 4, including the designation of additional acreage, may be amended by ~~an affirmative~~ a majority vote of all the participating units of local government as evidenced by either a majority vote of the municipal officers or legislative body of each unit of local government or their representatives on the zone's governing body. A participating unit of local government may amend, or entirely remove designation of, previously designated acreage within its jurisdiction by a majority vote of its municipal officers or legislative body, as long as the amendment does not increase its total acres. In no case may an amendment adversely affect the Pine Tree Development Zone benefits of a qualified business. An amendment may not result in the zone's being out of compliance with any of the requirements in section 5250-J.

Sec. 7. 36 MRSA §1760, sub-§86, as amended by PL 2003, c. 688, Pt. D, §3, is repealed.

Sec. 8. 36 MRSA §1760, sub-§87, as amended by PL 2003, c. 688, Pt. D, §3, is further amended to read:

87. Sales of tangible personal property to qualified development zone businesses. Beginning July 1, 2005, sales of tangible personal property to a qualified Pine Tree Development Zone business, as defined in Title 30-A, section 5250-I, subsection 17, for use directly and primarily in one or more qualified business activities, as defined in Title 30-A, section 5250-I, subsection 16. The exemption provided by this subsection is limited for each qualified Pine Tree Development Zone business to sales occurring within a period of 10 years from the date the business is certified pursuant to Title 30-A, section 5250-O or until December 31, 2018, whichever occurs first. As used in this subsection, "primarily" means more than 50% of the time during the period that begins on the date on which the property is first placed in service by the purchaser and ends 2 years from that date or at the time the property is sold, scrapped, destroyed or otherwise permanently removed from service by the purchaser, whichever occurs first.

Sec. 9. 36 MRSA §2016 is enacted to read:

§2016. Pine Tree Development Zone businesses; reimbursement of certain taxes

1. Terms defined. As used in this section, the terms "qualified Pine Tree Development Zone business" and "qualified business activity" have the

meanings given to them in Title 30-A, section 5250-I. For the purposes of this section, "primarily" means more than 50% of the time during the period that begins on the date on which the property is first placed in service by the purchaser and ends 2 years from that date or at the time the property is sold, destroyed or otherwise permanently removed from service by the purchaser, whichever occurs first.

2. Reimbursement allowed. A reimbursement is allowed as provided in this section for a tax paid pursuant to this Part with respect to the sale or use of tangible personal property that is physically incorporated in and becomes a permanent part of real property that is owned by or sold to a qualified Pine Tree Development Zone business and that is used directly and primarily by that business in one or more qualified business activities.

3. Claim for reimbursement. Claims under this section for reimbursement of taxes are controlled by this subsection.

A. A claim for reimbursement under this section must be filed by the contractor or subcontractor with the State Tax Assessor within 3 years from the date on which the tangible personal property was incorporated into real property. The reimbursement claim must be submitted on a form prescribed by the assessor and must be accompanied by a statement from a qualified Pine Tree Development Zone business certifying, under penalties of perjury, that the personal property with respect to which the tax was paid by the claimant has been placed in use directly and primarily in a qualified business activity. All records pertaining to such certification and to the transactions in question must be retained for at least 6 years by the contractor or subcontractor, by the qualified Pine Tree Development Zone business and by the person, if any, that sold the real property in question to that business. The reimbursement claim must be accompanied by such additional information as the assessor may require. If a sales or use tax is included in the contractor's or subcontractor's contract price, the contractor or subcontractor shall file, at the request of the qualified Pine Tree Development Zone business, a claim for reimbursement in accordance with this section and pay the reimbursement to the qualified Pine Tree Development Zone business.

B. If, by agreement between the contractor or subcontractor and the qualified Pine Tree Development Zone business, the contractor or subcontractor assigns its right to claim and receive reimbursement, the qualified Pine Tree Development Zone business must file a claim for re-

imbursement in accordance with this subsection. A reimbursement may not be issued to a qualified Pine Tree Development Zone business under this paragraph unless the contractor or subcontractor has previously submitted to the bureau a certificate, signed by the contractor or subcontractor, releasing the contractor's or subcontractor's claim to the reimbursement. The certificate must be in a format prescribed by the assessor.

4. Limitations. The following are the limitations on reimbursements made pursuant to this section.

A. Reimbursements made by the assessor pursuant to this section are limited to taxes paid in connection with sales of tangible personal property that occur within a period of 10 years from the date the qualified Pine Tree Development Zone business receiving the property is certified pursuant to Title 30-A, section 5250-O or by December 31, 2018, whichever occurs first.

B. Reimbursement pursuant to this section of taxes paid in connection with the sale of tangible personal property subsequently attached to real property may not be made when those real property improvements:

- (1) Are owned by more than one person prior to their acquisition by the qualified Pine Tree Development Zone business whose certification accompanies the reimbursement claim pursuant to subsection 3; or
- (2) Have been used for a business purpose by a person other than the qualified Pine Tree Development Zone business whose certification accompanies the reimbursement claim pursuant to subsection 3.

5. Audit. The assessor has the authority to audit any claim filed under this section. If the assessor determines that the amount of the claimed reimbursement is incorrect, the assessor shall redetermine the claim and notify the claimant in writing of the redetermination. If the claimant has received reimbursement of an amount that the assessor concludes should not have been reimbursed, the assessor may issue an assessment for that amount within 3 years from the date the reimbursement claim was filed or at any time if a fraudulent reimbursement claim was filed. The claimant may seek reconsideration, pursuant to section 151, of the redetermination or assessment.

6. Payment of claims. The State Tax Assessor shall determine the benefit for each claimant under this section and certify to the State Controller the amount to be transferred to the Pine Tree Development Zone reimbursement reserve account established, maintained and administered by the State Controller

from General Fund undedicated revenue within the sales tax category. The assessor shall pay the certified amounts to each approved applicant qualifying for the benefit under this section within 30 days after receipt of a properly completed claim. Interest is not allowed on any payment made to a claimant pursuant to this section.

Sec. 10. 36 MRSA §2529, sub-§1, ¶¶A and B, as amended by PL 2003, c. 688, Pt. D, §4, are repealed and the following enacted in their place:

A. One hundred percent of the tax that would otherwise be due under this chapter upon premiums that are attributable to a qualified business activity as defined in Title 30-A, section 5250-I, subsection 16 for each of the first 5 tax years beginning with the tax year in which the taxpayer commences its qualified business activity; and

B. Fifty percent of the tax that would otherwise be due under this chapter upon premiums that are attributable to a qualified business activity as defined in Title 30-A, section 5250-I, subsection 16 for each of the 5 tax years following the time period in paragraph A.

Sec. 11. 36 MRSA §2529, sub-§2, as amended by PL 2003, c. 688, Pt. D, §4, is repealed and the following enacted in its place:

2. Apportioned credit in certain circumstances. In the case of a qualified Pine Tree Development Zone business as defined in Title 30-A, section 5250-I, subsection 17 that engages in both qualified and nonqualified business activities in the State, the credit provided for in this section is limited to that portion that is attributable to the qualified business activity. The limitation is calculated by an apportionment. The apportionment is determined by a fraction, the numerator of which is the property value plus the payroll for the taxable year attributed to the qualified business activity of the business and the denominator of which is the statewide property value plus payroll for the taxable year of the business.

If the apportionment provisions of this subsection do not fairly reflect the amount of the credit associated with the taxpayer's qualified business activity, the taxpayer may petition for, or the State Tax Assessor may require, in respect to all or any part of the taxpayer's business activity, the employment of another reasonable method to effectuate an equitable apportionment of the credit associated with the taxpayer's qualified business activity.

Sec. 12. 36 MRSA §2529, sub-§4 is enacted to read:

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

A. "Property" means the average value of the taxpayer's real and tangible personal property that is owned or rented and used during the tax period. Property owned by the taxpayer is valued at its original cost. Property rented by the taxpayer is valued at 8 times the net annual rental rate. The net annual rental rate is the annual rental rate paid by the taxpayer.

B. "Payroll" means the total amount paid in this State during the tax period by the taxpayer for compensation, including wages, pretax employee contributions made to a benefit package and employer contributions made to an employee benefit package.

Sec. 13. 36 MRSA §5219-W, sub-§1, ¶¶A and B, as amended by PL 2003, c. 688, Pt. D, §5, are repealed and the following enacted in their place:

A. One hundred percent of the tax that would otherwise be due under this Part for each of the first 5 tax years beginning with the tax year in which the taxpayer commences its qualified business activity, as defined in Title 30-A, section 5250-I, subsection 16; and

B. Fifty percent of the tax that would otherwise be due under this Part for each of the 5 tax years following the time period in paragraph A.

Sec. 14. 36 MRSA §5219-W, sub-§2, as amended by PL 2003, c. 688, Pt. D, §5, is repealed and the following enacted in its place:

2. Apportioned credit in certain circumstances. In the case of a qualified Pine Tree Development Zone business as defined in Title 30-A, section 5250-I, subsection 17 that engages in both qualified and nonqualified business activities in this State, the credit provided for in this section is limited to that portion that is attributable to the qualified business activity. The limitation is calculated by an apportionment. The apportionment is determined by a fraction, the numerator of which is the property value plus the payroll for the taxable year attributed to the qualified business activity of the business and the denominator of which is the statewide property value plus payroll for the taxable year of the business.

If the qualified business is a taxable corporation that has affiliated groups, as defined in section 5102, subsection 1-B, engaged in a unitary business, as defined in section 5102, subsection 10-A, the property and payroll values in the State of the unitary affiliated groups must be included in the apportionment fraction. The resulting fraction must be multiplied by the total

tax liability otherwise due under this Part of the qualified business and those affiliated groups.

If the apportionment provisions of this subsection do not fairly reflect the amount of the credit associated with the taxpayer's qualified business activity, the taxpayer may petition for, or the State Tax Assessor may require, in respect to all or any part of the taxpayer's business activity, the employment of another reasonable method to effectuate an equitable apportionment of the credit associated with the taxpayer's qualified business activity.

Sec. 15. 36 MRSA §5219-W, sub-§3, as enacted by PL 2003, c. 451, Pt. NNN, §5 and affected by §8, is repealed and the following enacted in its place:

3. Members of pass-through entities. A member of a pass-through entity that is a qualified Pine Tree Development Zone business, as defined in Title 30-A, section 5250-I, subsection 17, is allowed a credit under this section based on the tax due under this Part related to items of income, gain, deduction, loss or other items required to be reported by the pass-through entity to the member. For purposes of this subsection, "pass-through entity" means a corporation that for the applicable tax year is treated as an S corporation under the Code and a partnership, trust, limited liability company or similar entity that for the applicable tax year is not taxed as a C corporation for federal tax purposes; "member" means an individual or other owner of a pass-through entity.

Sec. 16. 36 MRSA §5219-W, sub-§5 is enacted to read:

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

A. "Property" means the average value of the taxpayer's real and tangible personal property that is owned or rented and used during the tax period. Property owned by the taxpayer is valued at its original cost. Property rented by the taxpayer is valued at 8 times the net annual rental rate. The net annual rental rate is the annual rental rate paid by the taxpayer.

B. "Payroll" means the total amount paid in this State during the tax period by the taxpayer for compensation, including wages, pretax employee contributions made to a benefit package and employer contributions made to an employee benefit package.

Sec. 17. 36 MRSA §6753, sub-§1, as enacted by PL 1995, c. 669, §5, is repealed.

Sec. 18. 36 MRSA §6753, sub-§1-A is enacted to read:

1-A. Affiliated business. "Affiliated business" means a member of a group of 2 or more businesses in which more than 50% of the voting stock of each member corporation or more than 50% of the ownership interest in a business other than a corporation is directly or indirectly owned by a common owner or owners, either corporate or noncorporate, or by one or more of the member businesses.

Sec. 19. 36 MRSA §6753, sub-§2, as enacted by PL 1995, c. 669, §5, is repealed.

Sec. 20. 36 MRSA §6753, sub-§3-A is enacted to read:

3-A. Average employment during base period. "Average employment during the base period" for a business means the total number of employees of that business as of each March 31st, June 30th, September 30th and December 31st of the base period, divided by 12.

Sec. 21. 36 MRSA §6753, sub-§4, as enacted by PL 1995, c. 669, §5, is amended to read:

4. Base level of employment. "Base level of employment" means the greater of either the total employment of a business as of the March 31st, June 30th, September 30th and December 31st of the calendar year immediately preceding the application for approval of the employment tax increment financing development program divided by 4 or its average employment during the base period.

Sec. 22. 36 MRSA §6753, sub-§7, as enacted by PL 1995, c. 669, §5, is amended to read:

7. Employment tax increment. "Employment tax increment" means that level of employment, payroll and state income withholding taxes attributed to qualified employees employed by a qualified business above the base level for the qualified business, adjusted pursuant to ~~section 6757~~ subsection 12 for shifts in employment by affiliated businesses.

Sec. 23. 36 MRSA §6753, sub-§12, as amended by PL 2003, c. 391, §13, is further amended to read:

12. Qualified employees. "Qualified employees" means new, full-time employees hired in this State by a qualified business and for whom a retirement program subject to the Employee Retirement Income Security Act of 1974, 29 United States Code, Sections 101 to 1461, as amended, and group health insurance are provided, and whose income derived from employment with the applicant, calculated on a calendar year basis, is greater than the most recent

average annual wage per capita personal income in the county in which the qualified employee is employed and whose state income withholding taxes are subject to reimbursement to the qualified business under this chapter. "Qualified employees must be residents of this State" does not include employees shifted to a qualified business from an affiliated business. The commissioner shall determine whether a shifting of employees has occurred.

Sec. 24. 36 MRSA §6757, as enacted by PL 1995, c. 669, §5, is repealed.

Sec. 25. 36 MRSA §6758, sub-§2, as repealed and replaced by PL 1999, c. 127, Pt. A, §51, is amended to read:

2. Determination by assessor. On or before June 30th of each year, the assessor shall determine the employment tax increment of each qualified business for the preceding calendar year. A qualified business may receive up to ~~75%~~ 80% of the employment tax increment generated by that business as determined by the assessor, subject to the further limitations in section 6754, subsection 2. That amount is referred to as "retained employment tax increment revenues."

Sec. 26. Application. That section of this Act that amends the Maine Revised Statutes, Title 30-A, section 5250-I, subsections 17 and 18 applies retroactively to June 12, 2003, except that changes to subsection 17, paragraph A are effective upon enactment. That section of this Act that amends Title 30-A, section 5250-J, subsection 3 applies retroactively to June 12, 2003. The amendment in this Act of Title 30-A, section 5250-K, subsection 3 applies retroactively to June 12, 2003. That section of this Act that repeals Title 36, section 1760, subsection 86 applies retroactively to sales occurring on or after July 1, 2005. That section of this Act that amends Title 36, section 1760, subsection 87 applies to qualified sales occurring on or after July 1, 2005. That section of this Act that enacts Title 36, section 2016 applies to qualified sales occurring on or after July 1, 2005. Those sections of this Act that repeal and replace Title 36, section 2529, subsection 1, paragraphs A and B and subsection 2 apply retroactively to tax years beginning on or after January 1, 2004. Those sections of this Act that repeal and replace Title 36, section 5219-W, subsection 1, paragraphs A and B and subsections 2 and 3 apply retroactively to tax years beginning on or after January 1, 2004. That section of this Act that amends Title 36, section 6753, subsection 7 applies retroactively to applications submitted by a qualified business on or after September 13, 2003. That section of this Act that amends Title 36, section 6753, subsection 12 applies retroactively to applications submitted by a qualified business on or after September 13, 2003. That section of this Act that

repeals Title 36, section 6757 applies retroactively to applications submitted by a qualified business on or after September 13, 2003. That section of this Act that amends Title 36, section 6758, subsection 2 applies retroactively to January 1, 2004.

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

Effective June 9, 2005.

CHAPTER 352

H.P. 1125 - L.D. 1589

An Act To Improve Child Support Services

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

Sec. 1. 15 MRSA §3314, sub-§5, as amended by PL 1997, c. 752, §23 and PL 2003, c. 689, Pt. B, §6, is further amended to read:

5. Support orders. Whenever the court commits a juvenile to the Department of Health and Human Services, to a Department of Corrections juvenile correctional facility or to a relative or other person, the court ~~may~~ shall order either or both parents of the juvenile to pay ~~a reasonable amount of support for the juvenile child support in accordance with the child support guidelines under Title 19-A, section 2006.~~ a reasonable amount of support for the juvenile child support in accordance with the child support guidelines under Title 19-A, section 2006. The order is enforceable under Title 19-A, section 2603.

Sec. 2. 19-A MRSA §1615, as enacted by PL 1997, c. 466, §3 and affected by §28, is amended to read:

§1615. Representation of department

The commissioner may designate employees of the department who are not attorneys to file the record of proceedings commenced under this subchapter in District Court and to represent the department in court in both those proceedings and proceedings filed by other parties. The commissioner shall ensure that appropriate training is provided to all employees designated to represent the department under this subchapter.

Sec. 3. 19-A MRSA §2006, sub-§4, as amended by PL 2003, c. 415, §8, is further amended to read:

4. Computation of parental support obligation. The total basic support obligation must be divided between the parties in proportion to their