

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-THIRD LEGISLATURE

FIRST REGULAR SESSION
December 6, 2006 to June 21, 2007

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
SEPTEMBER 20, 2007

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

Penmor Lithographers
Lewiston, Maine
2007

on a statement to that effect filed with the Attorney General by the current manufacturer and verified by the Attorney General.

B. The flavored cigarette or flavored cigar is exempt under subsection 5; or

C. The sale is allowed under the transition provisions of subsection 7.

3. Violation. A person who violates this section commits a civil violation for which fines may be imposed under subsection 4.

4. Fines. The fines that apply to violations of this section are as set out in this subsection.

A. A person who violates subsection 2 or 6 commits a civil violation for which a fine of \$1,000 may be adjudged.

B. A person who violates subsection 2 or 6 after having previously been convicted of a violation of the same subsection commits a civil violation for which a fine of \$5,000 may be adjudged.

5. Exemptions. For flavored cigarettes and flavored cigars that were first on the market after January 1, 1985, the Attorney General shall establish and administer a process by rule for granting exemptions based on a determination by the Attorney General that the characterizing flavor and the associated packaging, promotion and brand style do not directly or indirectly target youth or encourage the initiation of smoking.

6. Tobacco distributors. Beginning on July 1, 2009, a tobacco distributor may not purchase or accept for sale new stock of flavored cigarettes and flavored cigars except for flavored cigarettes or flavored cigars that are exempt under subsection 5.

7. Transition. Notwithstanding the prohibitions of subsection 2, from July 1, 2009 to December 31, 2009, a tobacco distributor or retailer may sell flavored cigarettes and flavored cigars that the distributor or retailer held in stock prior to July 1, 2009.

8. Website information. To the extent that resources permit, the Attorney General shall maintain on a publicly accessible website a list of flavored cigarettes and flavored cigars that are authorized for distribution and sale in the State.

9. Rulemaking. No later than January 15, 2008, the Attorney General shall adopt rules to implement this section. Rules adopted pursuant to this subsection are major substantive rules as defined in Title 5, chapter 375, subchapter 2-A.

10. Transfers of funds. Notwithstanding any other provision of law, for fiscal years beginning on or after July 1, 2009 the State Controller shall transfer \$92,660 no later than June 30, 2010 and \$145,147 no later than June 30, 2011 from the Fund for a Healthy Maine to General Fund undedicated revenue.

For fiscal years beginning on or after July 1, 2011 the State Controller in consultation with the State Tax Assessor shall determine the General Fund revenue loss resulting from this section and transfer that amount at least annually from the Fund for a Healthy Maine to General Fund undedicated revenue.

Sec. 4. Report. The Attorney General shall report to the Joint Standing Committee on Health and Human Services on the preliminary implementation of this Act no later than February 1, 2008. After receipt and review of the report, the joint standing committee may report out legislation to the Second Regular Session of the 123rd Legislature.

Sec. 5. Maine Revised Statutes headnote amended; revision clause. In the Maine Revised Statutes, Title 22, chapter 262-A, subchapter 4, in the subchapter headnote, the words "nicotine water" are amended to read "nicotine-containing substances" and the Revisor of Statutes shall implement this revision when updating, publishing or republishing the statutes.

See title page for effective date.

CHAPTER 468

H.P. 1364 - L.D. 1926

An Act To Expand the Pine Tree Development Zone Benefits to Small and Midsize Maine Manufacturers

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

Sec. 1. 30-A MRSA §5250-S, sub-§1, ¶B, as enacted by PL 2007, c. 240, Pt. QQQQ, §1, is amended to read:

B. Makes a written commitment to expand its business at one of its current locations in the State by adding at the location of expansion a minimum of ~~20~~ 4 net new, full-time employees for whom a retirement program subject to the federal Employee Retirement Income Security Act of 1974, 29 United States Code, Sections 1001 to 1461, as amended, and group health coverage are provided and whose income derived from employment at the business's location of expansion, calculated on a calendar-year basis, is greater than the most recent annual per capita personal income in the county in which the employee is employed; and

Sec. 2. 30-A MRSA §5250-S, sub-§1, ¶C, as enacted by PL 2007, c. 240, Pt. QQQQ, §1, is amended to read:

C. Makes a written commitment to invest a minimum of ~~\$2,000,000~~ \$225,000 in its expansion at one of its current locations.

See title page for effective date.

CHAPTER 469
I.B. 2 - L.D. 1856

**An Act To Allow a Tax Credit
for College Loan Repayments**

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

PART A

Sec. A-1. 20-A MRSA c. 428-C is enacted to read:

CHAPTER 428-C

**JOB CREATION THROUGH EDUCATIONAL
OPPORTUNITY PROGRAM**

§12541. Definitions

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings.

1. Accredited Maine junior college, college or university. "Accredited Maine junior college, college or university" means:

- A. Any campus of the Maine Community College System;
- B. Any campus of the University of Maine System;
- C. The Maine Maritime Academy;
- D. Any educational institution that is located in this State and has authorization to confer an associate degree or a bachelor's degree, in accordance with sections 10704 and 10704-A;
- E. Any educational institution that is located in this State and is exempted from chapter 409 under section 10708, subsections 1 and 2; and
- F. Any educational institution that is located in this State and is operating under a certificate of temporary approval from the state board under section 10703, to the extent that a student is ultimately able either to obtain an associate or a bachelor's degree at that institution or to transfer to and obtain a degree from an institution described in paragraphs A to E.

2. Benchmark loan payment. "Benchmark loan payment" means the figure described in section 12542, subsection 2, paragraph C.

3. Educational institution. "Educational institution" has the same meaning as in section 10701, subsection 3.

4. Educational opportunity tax credit. "Educational opportunity tax credit" means the tax credit provided for in Title 36, section 5217-D.

5. Maine resident. "Maine resident" means an individual who qualifies for Maine residence under Title 21-A, section 112.

6. Opportunity contract. "Opportunity contract" means the contract described in section 12542, subsection 3.

7. Principal cap. "Principal cap" means the cap described in section 12542, subsection 2.

§12542. Program established

1. Program created; goals. The Job Creation Through Educational Opportunity Program, referred to in this chapter as "the program," is created to reimburse education-related costs for Maine residents who obtain an associate degree or a bachelor's degree in this State, and live, work and pay taxes in this State thereafter. The program is designed to achieve the following goals:

- A. Promote economic opportunity for people in this State by ensuring access to the training and higher education that higher-paying jobs require;
- B. Bring more and higher-paying jobs to this State by increasing the skill level of this State's workforce;
- C. Offer educational opportunity and retraining to individuals impacted by job loss, workplace injury, disability or other hardship;
- D. Keep young people in this State through incentives for educational opportunity and creation of more high-paying jobs; and
- E. Accomplish all of the goals in this subsection with as little bureaucracy as possible.

2. Principal cap. The principal cap limits the loan principal that can serve as the basis for claiming the educational opportunity tax credit. The cap is based on in-state tuition and mandatory fees for either the Maine Community College System or the University of Maine System, depending on whether the opportunity contract is for pursuit of an associate degree or of a bachelor's degree, respectively.

- A. For an individual earning a degree from the Maine Community College System or from the University of Maine System, the relevant financial aid office shall certify, once the individual has earned the degree, whether or not the total principal of loans the individual received as part of that individual's financial aid package exceeds the cost of in-state tuition and mandatory fees incurred in