

# MAINE STATE LEGISLATURE

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**LAWS**  
**OF THE**  
**STATE OF MAINE**

**AS PASSED BY THE**

**ONE HUNDRED AND TWENTY-FOURTH LEGISLATURE**

**SECOND REGULAR SESSION**  
**January 6, 2010 to April 12, 2010**

**THE GENERAL EFFECTIVE DATE FOR**  
**SECOND REGULAR SESSION**  
**NON-EMERGENCY LAWS IS**  
**JULY 12, 2010**

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

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**Augusta, Maine**  
**2010**

tion paid. If the calculation provided by this paragraph does not fairly reflect the tax liability associated with the media production company's certified media production, the media production company may petition for, or the State Tax Assessor may require, the employment of another reasonable method to make an equitable determination of the Maine tax associated with the media production company's certified media production. The credit allowed by this paragraph may not reduce the tax otherwise due under Title 36, Part 8 below zero and may be used only in the year in which the certified media production income is generated. Taxpayers claiming a credit under Title 36, section 5219-W are not eligible for this credit.

B. A media production company is allowed reimbursement equal to 12% of certified production wages paid to employees who are residents of Maine and 10% of certified production wages paid to other employees.

C. As used in this subsection, the following terms have the following meanings.

(1) "Certified media production" has the same meaning as "certified visual media production" as that term is defined in section 6901, subsection 1.

(2) "Certified production wages" means wages that are paid during the project period by a media production company that was issued a tax reimbursement certificate and that are subject to withholding pursuant to Title 36, chapter 827. "Certified production wages" does not include any wages in excess of \$1,000,000 paid to a single individual for personal services rendered in connection with a particular certified media production.

(3) "Compensation" has the same meaning as in Title 36, section 5210, subsection 3.

(4) "Media production company" has the same meaning as in the former Title 5, section 13090-L, subsection 2, paragraph B.

**Sec. 14. Transfer from short-term emergency contingency account.** The State Controller shall transfer \$692,000 from the short-term emergency contingency account established pursuant to Public Law 2009, chapter 571, Part KK to the General Fund unappropriated surplus no later than June 30, 2011.

**Sec. 15. Application.** That section of this Act that enacts the Maine Revised Statutes, Title 36, section 5122, subsection 2, paragraph FF applies to tax years beginning on or after January 1, 2009.

**Sec. 16. Contingent effective date.** That section of this Act that amends the Maine Revised Statutes, Title 36, section 1752, subsection 14, paragraph

B, as amended by Public Law 2009, chapter 496, section 15 and affected by section 30, takes effect only if Public Law 2009, chapter 382 is rejected by a majority of the electors voting on that measure pursuant to the Constitution of Maine, Article IV, Part Third, Section 17.

**Sec. 17. Contingent effective date.** That section of this Act that amends the Maine Revised Statutes, Title 36, section 1752, subsection 14, paragraph B, as amended by Public Law 2009, chapter 496, section 16 and affected by section 31, takes effect only if Public Law 2009, chapter 382 is not rejected by a majority of the electors voting on that measure pursuant to the Constitution of Maine, Article IV, Part Third, Section 17.

**Sec. 18. Retroactivity.** That section of this Act that amends the Maine Revised Statutes, Title 36, section 1752, subsection 14, paragraph B applies retroactively to January 1, 2009.

See title page for effective date, unless otherwise indicated.

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## CHAPTER 626

### S.P. 623 - L.D. 1658

#### An Act To Increase Maine's High School Graduation Rates

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

**Sec. 1. 20-A MRSA c. 211, sub-c. 1-B** is enacted to read:

#### SUBCHAPTER 1-B

#### HIGH SCHOOL GRADUATION RATE

#### §5031. High school graduation rate

**1. Goal.** It is the goal of the State to achieve a graduation rate of 90% by the end of the 2015-2016 school year for each publicly supported secondary school.

**2. Technical assistance.** The department shall provide forms to publicly supported secondary schools for reporting graduation rates. The commissioner shall provide technical assistance to publicly supported secondary schools in the State that have not attained a graduation rate of 80% by the end of the 2012-2013 school year. Publicly supported secondary schools that do not meet the 80% graduation rate by the end of the 2012-2013 school year shall provide the commissioner with a copy of the action plan developed under section 5103, subsection 5 no later than December 31, 2013. The action plan may include the steps necessary to achieve a graduation rate of 90% by the end of the 2015-2016 school year.

**3. Rules.** The department shall adopt rules specifying the method to be used to calculate publicly supported secondary school graduation rates through 2016 and dates by which graduation rates must be reported to the department. Rules adopted under this section are major substantive rules pursuant to Title 5, chapter 375, subchapter 2-A and must be provisionally adopted and submitted to the Legislature for review no later than January 14, 2011.

**Sec. 2. Stakeholder group.** The Commissioner of Education shall establish a stakeholder group to develop methodologies and recommendations relating to increasing publicly supported secondary school graduation rates, as well as policies related to school expulsion, suspension, zero-tolerance practices and truancy, in the State. The stakeholder group must include, but is not limited to, the Commissioner of Education or the commissioner's designee, educators and other persons the commissioner determines will contribute to the development of effective policies. The commissioner shall invite the participation of:

1. Representatives of the following educational associations nominated by the respective associations:
  - A. The Maine School Boards Association;
  - B. The Maine School Superintendents Association;
  - C. The Maine Education Association;
  - D. The Maine Administrators of Services for Children with Disabilities; and
  - E. The Maine School Counselor Association;
2. A school attendance coordinator in a secondary school in the State; and
3. An elementary school teacher or administrator in the State.

The commissioner and the stakeholder group shall review existing plans developed by the advisory committee on truancy, dropouts and alternative education established pursuant to the Maine Revised Statutes, Title 20-A, section 5152, the performance plans developed by the Maine Administrators of Services for Children with Disabilities and other existing plans developed by an educational association in the State.

**Sec. 3. Report to Joint Standing Committee on Education and Cultural Affairs.** The Commissioner of Education and the stakeholder group under section 2 shall report their recommendations for increasing graduation rates to the Joint Standing Committee on Education and Cultural Affairs by November 1, 2010. The report must include, but is not limited to, recommendations relating to:

1. The establishment of guidelines for school suspensions and expulsions, including notification of hearings, time frames, provision of educational sup-

port services, pathways to reinstatement and alternatives to expulsion and suspension;

2. The impact and implementation of zero-tolerance practices;
3. Best practices for secondary schools, families and youth for increasing secondary school graduation rates;
4. The maximum age of mandatory school attendance; and
5. The impact and effectiveness of the current truancy laws.

The Joint Standing Committee on Education and Cultural Affairs may accept and discuss the report at an authorized interim committee meeting. After receipt and review of the report, the committee may make recommendations to the Commissioner of Education for further action and provide these recommendations and comments to the joint standing committee of the 125th Legislature having jurisdiction over education matters.

See title page for effective date.

**CHAPTER 627**

**S.P. 651 - L.D. 1679**

**An Act To Create Jobs and Stimulate Economic Development by Making Captive Insurers Eligible for Pine Tree Development Zone Benefits**

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

**Whereas,** during the First Regular Session of the 124th Legislature, Public Law 2009, chapter 335 was enacted to modernize the State's insurance laws to encourage the formation of new captive insurance companies in this State; and

**Whereas,** this legislation would stimulate economic development by amending the State's tax laws to attract captive insurance companies to the State by making captive insurance companies eligible for Pine Tree Development Zone tax credits; 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,