

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-FIFTH LEGISLATURE

FIRST REGULAR SESSION
December 1, 2010 to June 29, 2011

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

Augusta, Maine
2011

gambling activity as that term is defined in Title 8, section 1001, subsection 15, whether that activity consists of gambling between persons or gambling by a person involving the playing of a machine. "Gambling machines or devices" includes, without limitation:

- (1) Associated equipment as defined in Title 8, section 1001, subsection 2;
- (2) Computer equipment used directly and primarily in the operation of a slot machine as defined in Title 8, section 1001, subsection 39;
- (3) An electronic video machine as defined in Title 17, section 1831, subsection 4;
- (4) Equipment used in the playing phases of lottery schemes; and
- (5) Repair and replacement parts of a gambling machine or device; or

D. Personal property that would otherwise be entitled to reimbursement under this chapter used primarily to support a telecommunications antenna used by a telecommunications business subject to the tax imposed by section 457.

~~This subsection applies to property tax years beginning after April 1, 1996.~~ Property affected by this subsection that was eligible for reimbursement pursuant to ~~this~~ chapter 945 of property taxes paid for the 1996 property tax year is grandfathered into the program and continues to be eligible for reimbursements unless it subsequently becomes ineligible.

Sec. 44. 36 MRSA §6754, sub-§1, ¶D, as repealed and replaced by PL 2009, c. 496, §29, is amended to read:

D. For qualified Pine Tree Development Zone employees, as defined in Title 30-A, section 5250-I, subsection 18, employed directly in the qualified business activity of a qualified Pine Tree Development Zone business, as defined in Title 30-A, section 5250-I, subsection 17, for whom a certificate of qualification has been issued in accordance with Title 30-A, section 5250-O, the reimbursement under this subsection is equal to 80% of Maine income tax withheld each year for which reimbursement is requested and attributed to those qualified employees for a period of no more than 10 years for a tier 1 ~~locations location~~ as defined in Title 30-A, section 5250-I, subsection 21-A and no more than 5 years for a tier 2 ~~locations location~~ as defined in Title 30-A, section 5250-I, subsection 21-B. Reimbursement under this paragraph may not be paid for years beginning after December 31, 2028.

Sec. 45. 36 MRSA §6901, sub-§2, as amended by PL 2009, c. 470, §6, is further amended to read:

2. Certified production wages. "Certified production wages" means wages subject to withholding under section 5250, subsection 1 that are paid by a visual media production company for work on a certified visual media production ~~and that are subject to withholding pursuant to chapter 827.~~ "Certified production wages" includes payments an amount paid to a temporary employee-leasing company for personal services rendered in this State by a leased employee in connection with a certified visual media production and payments an amount paid for the services of a performing artists artist working in the State in connection with a certified visual media production and other contractual payments for the services of individuals working in the State. "Certified production wages" ~~does not include any wages in excess of~~ includes only the first \$50,000 paid to or with respect to a single particular individual for personal services rendered in connection with a particular certified visual media production.

Sec. 46. 36 MRSA §6902, sub-§1, as amended by PL 2009, c. 470, §7, is further amended to read:

1. Generally. A visual media production company ~~certified pursuant to Title 5, section 13090-L~~ is allowed a reimbursement equal to 12% of certified production wages paid to ~~employees who are residents or with respect to an individual who is a resident of Maine and 10% of certified production wages paid to other employees or with respect to an individual who is not a resident of Maine.~~

Sec. 47. Application. That section of this Act that amends the Maine Revised Statutes, Title 36, section 6901, subsection 2 applies to tax reimbursement applications filed on or after January 1, 2011.

See title page for effective date.

CHAPTER 241

H.P. 594 - L.D. 787

An Act To Establish an Elder Victims Restitution Fund

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

Sec. 1. 18-A MRSA §2-105, as enacted by PL 1979, c. 540, §1, is amended to read:

§2-105. No taker

If there is no taker under the provisions of this Article, the intestate estate passes to the State, except that an amount of funds included in the estate up to the

total amount of restitution paid to the decedent pursuant to a court order for a crime of which the decedent was the victim passes to the Elder Victims Restitution Fund established in Title 34-A, section 1214-A.

Sec. 2. 18-A MRSA §2-806 is enacted to read:

§2-806. Effect of criminal conviction on intestate succession, wills, joint assets, beneficiary designations and other property acquisition when restitution is owed to the decedent

A person who has been convicted of a crime of which the decedent was a victim is not entitled to the following benefits to the extent that the benefits do not exceed the amount of restitution the person owes to the decedent as a result of the sentence for the crime:

(a). Any benefits under the decedent's will or under this Article;

(b). Any property owned jointly with the decedent;

(c). Any benefit as a beneficiary of a bond, life insurance policy or other contractual arrangement in which the principal obligee or the person upon whose life the policy is issued is the decedent; and

(d). Any benefit from any acquisition of property in which the decedent had an interest.

Sec. 3. 34-A MRSA §1214-A is enacted to read:

§1214-A. Elder Victims Restitution Fund

The Elder Victims Restitution Fund, referred to in this section as "the fund," is established for the purpose of compensating elder victims of financial crimes.

1. Definition. As used in this section, unless the context otherwise indicates, the term "elder victim" means a victim of a crime who is 65 years of age or older.

2. Administration. The Victim Services Coordinator under section 1214 shall administer the fund. All administrative costs of the fund must be absorbed by the department.

3. Funding. Money collected pursuant to Title 18-A, section 2-105 must be deposited into the fund.

4. Use. The fund may be used for the payment of claims of elder victims of financial crimes who are entitled to receive restitution from offenders as a result of the sentences for the crimes in cases in which those offenders are not meeting their restitution obligations.

5. Rules. The commissioner may adopt rules, which are routine technical rules pursuant to Title 5,

chapter 375, subchapter 2-A, to carry out the purposes of this section.

See title page for effective date.

CHAPTER 242

H.P. 997 - L.D. 1358

An Act To Amend the Requirements Concerning Small Restaurants That Serve Alcoholic Beverages

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

Whereas, smaller eating establishments are a vital part of Maine's summer tourism business and the summer tourism season will have passed before the completion of the 90-day period; 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. 22 MRSA §1686-A, as enacted by PL 1987, c. 769, Pt. A, §74, is amended to read:

§1686-A. Eating establishments that permit consumption of alcoholic beverages

Any eating establishment regardless of the number of seats that permits ~~on-premise~~ ~~on-premises~~ consumption of alcoholic beverages shall be ~~is~~ bound by section 1686, regarding the provision of a toilet facility. An eating establishment that has a seating capacity of 40 or fewer persons is required to have at least one toilet facility but may not be required to have more than one toilet facility.

Sec. 2. 28-A MRSA §1051, sub-§7 is enacted to read:

7. Toilet facilities. An eating establishment licensed in accordance with this chapter is required to have toilet facilities as prescribed by rule, except that an eating establishment that has a seating capacity of 40 or fewer persons is required to have at least one toilet facility but may not be required to have more than one toilet facility.