

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

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
SEPTEMBER 28, 2011

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

Augusta, Maine
2011

Sec. 2. 36 MRSA §458, as enacted by PL 1987, c. 507, §1, is amended to read:

§458. Continuation of exemption

~~Telecommunications personal property~~ Qualified telecommunications equipment subject to taxation under this chapter ~~shall continue~~ must be assessed through application of a state excise tax in lieu of a state property tax and continues to be exempt from ordinary local property taxation as formerly provided under section 2696. It is the intent of the Legislature that this section not be considered a new property tax exemption requiring state reimbursement under the Constitution of Maine, Article IV, Part Third, Section 23.

Sec. 3. Rules. The Department of Administrative and Financial Services, Bureau of Revenue Services shall adopt routine technical rules pursuant to the Maine Revised Statutes, Title 5, chapter 375, subchapter 2-A to implement the provisions of this Act. In developing rules, the bureau must include provisions for reporting the location of the qualified telecommunications equipment, which include a method for allowing a telecommunications business to apportion the values of distribution facilities among municipalities. The bureau shall establish a method of valuing qualified telecommunications equipment and procedures for the declaration of value of the qualified telecommunications equipment established in Title 36, Part 2 consistent with methods in place on January 1, 2011. In establishing a method of valuing qualified telecommunications equipment, the bureau may develop average age and depreciation formulas for classes of equipment.

Sec. 4. Maine Revised Statutes headnote amended; revision clause. In the Maine Revised Statutes, Title 36, chapter 103, subchapter 2, in the subchapter headnote, the words "assessment of state property taxes" are amended to read "assessment of state property and excise taxes" and the Revisor of Statutes shall implement this revision when updating, publishing or republishing the statutes.

See title page for effective date.

**CHAPTER 431
H.P. 70 - L.D. 82**

**An Act To Amend the Laws
Governing County Jail
Budgeting for York County**

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

Sec. 1. 30-A MRSA §701, sub-§2-A, as amended by PL 2009, c. 1, Pt. Q, §1, is further amended to read:

2-A. Tax assessment for correctional services.

The counties shall annually collect no more and no less than ~~\$62,452,804~~ \$62,172,371 from municipalities for the provision of correctional services, excluding debt service, in accordance with this subsection.

The assessment to municipalities within each county may not be greater or less than the fiscal year 2007-08 county assessment for correctional-related expenditures, which is:

- A. A sum of \$4,287,340 in Androscoggin County;
- B. A sum of \$2,316,666 in Aroostook County;
- C. A sum of \$11,575,602 in Cumberland County;
- D. A sum of \$1,621,201 in Franklin County;
- E. A sum of \$1,670,136 in Hancock County;
- F. A sum of \$5,588,343 in Kennebec County;
- G. A sum of \$3,188,700 in Knox County;
- H. A sum of \$3,018,361 in Lincoln County;
- I. A sum of \$1,228,757 in Oxford County;
- J. A sum of \$5,919,118 in Penobscot County;
- K. A sum of \$878,940 in Piscataquis County;
- L. A sum of \$2,295,849 in Sagadahoc County;
- M. A sum of \$5,363,665 in Somerset County;
- N. A sum of \$2,832,353 in Waldo County;
- O. A sum of \$2,000,525 in Washington County; and
- P. A sum of ~~\$8,667,248~~ \$8,386,815 in York County.

Notwithstanding this subsection, the county assessment for correctional services-related expenditures in Somerset County must be set at the fiscal year 2009-10 level when the new Somerset County Jail is open and operating at a level sufficient to sustain the average daily number of inmates from Somerset County.

For the purposes of this subsection, "correctional services" includes the management services, personal services, contractual services, commodity purchases, capital expenditures and all other costs, or portions thereof, necessary to maintain and operate correctional services.

Sec. 2. Effective date. This Act takes effect July 1, 2013.

Effective July 1, 2013.
