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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Augusta, Maine 2011

following redemption, at the consumer's request the merchant redeeming the gift obligation or stored-value card must refund the balance in cash to the consumer. This subparagraph does not apply to a prepaid telephone service card, a gift obligation or nonreloadable stored-value card with an initial value of \$5 or less or a stored-value card that is not purchased but provided as a promotion or as a refund for merchandise returned without a receipt,

(6) This paragraph does not apply to prefunded bank cards;

See title page for effective date.

CHAPTER 434 H.P. 141 - L.D. 164

An Act To Extend the Dental Care Access Credit for Dentists Who Practice in Underserved Areas of the State

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

- **Sec. 1. 36 MRSA §5219-DD, sub-§2,** as enacted by PL 2009, c. 141, §2, is amended to read:
- 2. Credit. An eligible dentist determined to be eligible before January 1, 2012 is allowed a credit for each taxable year, not to exceed \$15,000, against the taxes due under this Part. For dentists determined to be eligible on or after January 1, 2012, an eligible dentist is allowed a credit for each taxable year, not to exceed \$12,000, against the taxes due under this Part. The credit may be claimed in the first year that the eligible dentist meets the conditions of eligibility for at least 6 months and each of the 4 subsequent years. The credit is not refundable.
- **Sec. 2. 36 MRSA §5219-DD, sub-§3,** as enacted by PL 2009, c. 141, §2, is amended to read:
- 3. Eligibility limitation; certification. The oral health program shall certify up to 5 eligible dentists in each year in 2009 and, 2010 and 2011 and up to 5 6 additional eligible dentists in 2010 each year from 2012 through 2015. Additional dentists may not be certified after 2010 2015. The oral health program shall monitor certified dentists to ensure that they continue to be eligible for the credit under this section and shall decertify any dentist who ceases to meet the conditions of eligibility. The oral health program shall notify the bureau whenever a dentist is certified or decertified. A decertified dentist ceases to be eligible for the credit under this section beginning with the tax year during which the dentist is decertified.

- **Sec. 3. 36 MRSA §5219-DD, sub-§6,** as enacted by PL 2009, c. 141, §2, is amended to read:
- **6. Repeal.** This section is repealed December 31, 2015 2020.

See title page for effective date.

CHAPTER 435 H.P. 215 - L.D. 262

An Act To Expand Eligibility of Certain Municipal Landfills To Participate in the State's Remediation and Closure Program

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

- **Sec. 1. 38 MRSA §1310-F, sub-§1-B,** as repealed and replaced by PL 1997, c. 479, §1, is amended to read:
- **1-B.** Closure cost-share fraction. Subject to the availability of funds, the commissioner shall issue grants or payments for the following percentages of landfill closure costs incurred by municipalities.
 - A. The state cost share is 75% of closure costs incurred before July 1, 1994.
 - B. The state cost share is 50% of landfill cover costs and 75% of other closure costs incurred on or after July 1, 1994 and before January 1, 1996.
 - C. The state cost share is 30% of landfill cover costs and 75% of other closure costs incurred on or after January 1, 1996 and before January 1, 2000.
 - D. Notwithstanding paragraphs B and C, the state cost share is 75% of closure costs, including land-fill cover costs, incurred on or after July 1, 1994 and before January 1, 2000, if:
 - (1) The costs are incurred pursuant to a written agreement between the municipality and the department executed before July 1, 1994; or
 - (2) The commissioner determines that the closure work was delayed for reasons beyond the control of the municipality and the costs are identified in and incurred pursuant to a written agreement between the municipality and the department.
 - E. Notwithstanding paragraphs B, C and D, the state cost share is 75% of closure costs, including landfill cover costs, incurred on or after July 1, 1994 and before December 31, 2015, if: