

# 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.**

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**Augusta, Maine**  
**2011**

**2. Credit.** An investor is entitled to a credit against the tax otherwise due under this Part equal to the amount of the tax credit certificate issued by the Finance Authority of Maine in accordance with Title 10, section 1100-T and as limited by this section. ~~In~~ Except with respect to tax credit certificates issued under Title 10, section 1100-T, subsection 2-C, in the case of partnerships, limited liability companies, S corporations, nontaxable trusts and any other entities that are treated as flow-through entities for tax purposes under the Code, the individual partners, members, stockholders, beneficiaries or equity owners of such entities must be treated as the investors under this section and are allowed a credit against the tax otherwise due from them under this Part in proportion to their respective interests in those partnerships, limited liability companies, S corporations, trusts or other flow-through entities. Except as limited or authorized by subsection 3 or 4, 25% of the credit must be taken in the taxable year the investment is made and 25% per year must be taken in each of the next 3 taxable years. With respect to tax credit certificates issued under Title 10, section 1100-T, subsection 2-C, the credits are fully refundable.

**Sec. 17. 36 MRSA §5216-B, sub-§3,** as enacted by PL 1987, c. 854, §§4 and 5, is amended to read:

**3. Limitation.** ~~The~~ With respect to tax credit certificates issued under Title 10, section 1100-T, subsection 2 or 2-A, the amount of the credit allowed under this section for any one taxable year shall may not exceed 50% of the tax imposed by this Part on the investor for the taxable year before application of the credit.

**Sec. 18. 36 MRSA §5216-B, sub-§5,** as enacted by PL 1987, c. 854, §§4 and 5, is amended to read:

**5. Recapture.** In the event that the Finance Authority of Maine revokes a certificate, there ~~shall must~~ be added to the tax imposed on the investor under this Part for the taxable year in which the revocation occurs an amount equal to the ~~excess of the total~~ amount of credit authorized and revoked ~~over~~ minus the amount of credit not yet taken.

See title page for effective date.

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**CHAPTER 455**

**H.P. 710 - L.D. 966**

**An Act Regarding the Use of Methadone by Operators of Commercial Motor Vehicles**

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

**Sec. 1. 29-A MRSA §558, sub-§1-B, ¶D,** as enacted by PL 2007, c. 703, §15, is amended to read:

D. A person commits a traffic infraction if that person violates any provision of the rules of the bureau adopted under section 555 that incorporates by reference any of the following federal regulations or that is an amended version of any of the following federal regulations:

- (1) 49 Code of Federal Regulations, Section 390.21 (2007);
- (2) 49 Code of Federal Regulations, Section 391.41 (2007), except that a violation that occurs as a result of the operation of a commercial motor vehicle by a person who has methadone or its metabolite in that person's body is a Class E crime;
- (3) 49 Code of Federal Regulations, Sections 392.16, 392.22, 392.24, 392.25, 392.33 and 392.71 (2007);
- (4) Any section of 49 Code of Federal Regulations, Part 393 (2007); or
- (5) 49 Code of Federal Regulations, Part 396, except Sections 396.7 and 396.9 (2007).

**Sec. 2. Rules.** The Department of Public Safety, Bureau of State Police shall amend its rules governing motor carrier safety to provide that operators for intrastate motor carriers that operate less than 100 air miles from their regular place of business are subject to the provisions of 49 Code of Federal Regulations, Section 391.41 (2007) that prohibit the operation of a commercial motor vehicle by a person who has methadone or its metabolite in that person's body.

**Sec. 3. Appropriations and allocations.** The following appropriations and allocations are made.

**CORRECTIONS, STATE BOARD OF**

**State Board of Corrections Investment Fund Z075**

Initiative: Provides funds for the State Board of Corrections for an anticipated increase in county jail costs.

GENERAL FUND	2011-12	2012-13
All Other	\$0	\$3,132
<b>GENERAL FUND TOTAL</b>	<b>\$0</b>	<b>\$3,132</b>

**Sec. 4. Effective date.** This Act takes effect July 1, 2012.

Effective July 1, 2012.

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