

LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-FIFTH LEGISLATURE

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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 2012

Sec. 11. 36 MRSA §5217-D, sub-§4, as enacted by PL 2007, c. 469, Pt. B, §1, is amended to read:

4. Conditions for an opportunity program participant claiming the credit. An opportunity program participant may claim the credit only if the participant is a resident individual. The participant may claim the credit based only on regular payments made during months in which the individual was working for an employer located in this State <u>or was deployed for</u> military service in the United States Armed Forces, including the National Guard and the Reserves of the United States Armed Forces. As used in this subsection, "deployed for military service" has the same meaning as in Title 26, section 814, subsection 1, paragraph A. A married couple filing jointly under Title 36, section 5221 may claim the credit only to the extent that the spouse on whose behalf the credit is claimed meets these requirements.

Sec. 12. 36 MRSA §5217-D, sub-§5, as amended by PL 2009, c. 434, §78, is further amended to read:

5. Conditions for an employer claiming the credit. A taxpayer constituting an employer may claim the credit under this section under the following circumstances. The employer may undertake to make partial or full loan payments directly to the relevant lender or lenders on behalf of a qualified employee, having taken reasonable steps to ascertain that the employee is in fact a qualified employee, and may claim a credit based on amounts that came due and were paid by the employer during the term of employment. To receive the credit, the employer must retain for 5 years any proof of eligibility that the employee or independent contractor provides.

The employer may claim a credit for the amount that the qualified employee could have claimed during any months when the qualified employee was employed, had the qualified employee made the partial or full loan payments instead, under conditions where the qualified employee had sufficient income to claim the full credit for the taxable year. If the qualified employee is employed only on a part-time basis, the employer may claim a credit only up to half of the total that the qualified employee could have claimed had the qualified employee made all payments and earned sufficient income to claim the full credit for the taxable year, but the amount the employer claims must still be based on amounts actually paid. <u>An employer</u> is not disqualified under this section if the qualified employee is not eligible to claim the credit solely because the employee's associate degree or bachelor's degree was awarded by an accredited non-Maine community college, college or university.

Sec. 13. Application. The portions of this Act that amend the Maine Revised Statutes, Title 36, sec-

tion 5217-D apply to tax years beginning on or after January 1, 2013.

See title page for effective date.

CHAPTER 666

H.P. 298 - L.D. 372

An Act To Reduce Deer Predation

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

Sec. 1. Appropriations and allocations. The following appropriations and allocations are made.

INLAND FISHERIES AND WILDLIFE, DEPARTMENT OF

Resource Management Services - Inland Fisheries and Wildlife 0534

Initiative: Appropriates ongoing funds to control predation of deer on private and public lands.

GENERAL FUND	2011-12	2012-13
All Other	\$0	\$100,000
GENERAL FUND TOTAL	\$0	\$100,000

See title page for effective date.

CHAPTER 667

H.P. 457 - L.D. 627

An Act To Expand the Capacity of York County Community College

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

Sec. 1. Appropriations and allocations. The following appropriations and allocations are made.

COMMUNITY COLLEGE SYSTEM, BOARD OF TRUSTEES OF THE MAINE

Maine Community College System - Board of Trustees 0556

Initiative: Provides ongoing funds to the York County Community College to respond to the demand for skilled workers in the precision machining industry.

GENERAL FUND	2011-12	2012-13
All Other	\$0	\$257,000

GENERAL FUND TOTAL

\$0 \$257,000

See title page for effective date.

CHAPTER 668 H.P. 933 - L.D. 1242

An Act To Restore the Deer Herd in Certain Wildlife Management Districts in Maine

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

Sec. 1. 12 MRSA §10105, sub-§14 is enacted to read:

14. Regulating the feeding of deer. The commissioner may by rule:

A. Prohibit the feeding of deer at any location if there is documented evidence of chronic wasting disease, as defined in Title 7, section 1821, subsection 1, in the State; and

B. Prohibit or otherwise limit the feeding of deer if the department has reason to believe that the type or location of feed is creating a public safety hazard or having a detrimental effect on the deer.

Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, sub-chapter 2-A.

Sec. 2. 12 MRSA §10151, sub-§4, ¶B, as enacted by PL 2003, c. 414, Pt. A, §2 and affected by c. 614, §9, is amended to read:

B. The advisory council shall hold regular meetings with the commissioner or the commissioner's deputy in December and May of each year and may hold special meetings at such other times and places as are advisable. The commissioner may direct advisory council members to convene stakeholder groups in their respective geographic or management expertise areas to obtain information and advice on enhancing fisheries and wildlife resource management in the State. At least annually, the commissioner shall direct advisory council members to convene stakeholder group meetings in strategic areas of the State where deer populations need to be enhanced. Notwithstanding subsection 3, advisory council members are not eligible for compensation for meetings under this paragraph pursuant to Title 5, section 12004-G, subsection 20.

Sec. 3. 12 MRSA §10264, as reallocated by RR 2011, c. 1, §14, is amended to read:

§10264. Maine Deer Management Fund

The Predator Control and Deer Habitat Fund Maine Deer Management Fund, referred to in this section as "the fund," is established within the department as a nonlapsing fund to be used by the commissioner to fund or assist in funding predator control and to enhance deer habitat. The commissioner shall establish on the department's online licensing system checkoff options that allow a person to donate money for predator control or deer habitat enhancement. The checkoff options must be prominently displayed and contain web links to information about how the checkoff revenues have been and will be used. The commissioner shall also print in a prominent place on every paper application for a hunting license checkoff options that allow a person to donate money to the fund for predator control or deer habitat enhancement. Revenues from the checkoffs must be deposited in the fund and used for purposes indicated by the checkoffs.

Notwithstanding section 10801, subsection 4, \$2 of each deer registration fee collected under section 12301-A, subsection 3, paragraph C must be deposited in the fund. Fifty percent of the funds deposited in the fund from the deer registration fees must be used for predator control purposes and 50% of the deposited fees must be used to enhance deer habitat. The commissioner may accept and deposit into the fund monetary gifts, donations or other contributions from public or private sources for the purposes specified in this section. The fund must be held separate and apart from all other money, funds and accounts. The department shall report annually to the joint standing committee of the Legislature having jurisdiction over inland fisheries and wildlife matters on the fund and its utilization.

Sec. 4. Appropriations and allocations. The following appropriations and allocations are made.

INLAND FISHERIES AND WILDLIFE, DEPARTMENT OF

Resource Management Services - Inland Fisheries and Wildlife 0534

Initiative: Allocates funding for deer predation control and enhancement of deer habitat.

OTHER SPECIAL REVENUE FUNDS	2011-12	2012-13
All Other	\$0	\$38,000
OTHER SPECIAL REVENUE FUNDS TOTAL	\$0	\$38,000

See title page for effective date.