

LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-SIXTH 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 2013

§578. Progress evaluation

By January 1, 2006 and by that date every 2 years thereafter, the department shall evaluate the State's progress toward meeting the reduction goals specified in section 576, review the cost-effectiveness of the actions taken toward meeting the reduction goals and shall amend the action plan as necessary to ensure that the State can meet the reduction goals. The department shall submit a report of its evaluation to the joint standing committee of the Legislature having jurisdiction over natural resources matters and the joint standing committee of the Legislature having jurisdiction over utilities and energy matters by January 1, 2006 2016 and by that date every 2 years thereafter. The joint standing committee of the Legislature having jurisdiction over natural resources matters is authorized to report out legislation relating to the evaluation to the second regular session of any Legislature. The joint standing committee of the Legislature having jurisdiction over utilities and energy matters may make recommendations to the joint standing committee of the Legislature having jurisdiction over natural resources matters regarding that legislation. Starting no earlier than January 1, 2008, the department may recommend to the joint standing committee of the Legislature having jurisdiction over natural resources matters that the reduction goals specified in section 576 be increased or decreased.

Sec. 6. 38 MRSA §579, first ¶, as amended by PL 2007, c. 608, §3, is further amended to read:

The department may participate in the regional greenhouse gas initiative as described in the climate action plan required in section 577 under chapter 3-B. The commissioner and the members of the Public Utilities Commission are authorized to act as representatives for the State in the regional organization as defined in section 580-A, subsection 20, may contract with organizations and entities when such arrangements are necessary to efficiently carry out the purposes of this section and may coordinate the State's efforts with other states and jurisdictions participating in that initiative, with respect to:

Sec. 7. PL 2007, c. 661, Pt. A, §8, as amended by PL 2009, c. 642, Pt. A, §9, is repealed.

Sec. 8. 2013 biennial update to the comprehensive energy plan. For the year 2013, the plan to reduce the use of oil in all sectors of the economy under the Maine Revised Statutes, Title 2, section 9, subsection 5 serves as the biennial update to the comprehensive energy plan required under Title 2, section 9, subsection 3, paragraph C.

Sec. 9. Appropriations and allocations. The following appropriations and allocations are made.

ENVIRONMENTAL PROTECTION, DEPARTMENT OF

Administration - Environmental Protection 0251

Initiative: Allocates funds for administrative costs related to consulting with the Governor's Energy Office on the development of a new comprehensive state energy plan.

OTHER SPECIAL REVENUE FUNDS	2013-14	2014-15
All Other	\$506	\$675
OTHER SPECIAL REVENUE FUNDS TOTAL	\$506	\$675

Air Quality 0250

Initiative: Provides funding for a half-time Environmental Special IV position and related administrative expenses to consult with the Governor's Energy Office in developing an analysis of the interaction between energy planning and greenhouse gas reduction goals and to assist with an analysis of wind energy development, including permitting issues.

GENERAL FUND	2013-14	2014-15
POSITIONS -	0.500	0.500
LEGISLATIVE COUNT		
Personal Services	\$29,561	\$42,073
All Other	\$1,415	\$1,887
GENERAL FUND TOTAL	\$30,976	\$43,960
ENVIRONMENTAL		
PROTECTION, DEPARTMENT OF		
DEPARTMENT TOTALS	2013-14	2014-15
GENERAL FUND	\$30,976	\$43,960
OTHER SPECIAL	\$506	\$675
REVENUE FUNDS		
DEPARTMENT TOTAL - ALL FUNDS	\$31,482	\$44,635

See title page for effective date.

CHAPTER 416 S.P. 401 - L.D. 1164

An Act To Allow Cooperative Housing Owners Who Are Blind To Qualify for the Property Tax Exemption **Mandate preamble.** This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, 2/3 of all of the members elected to each House have determined it necessary to enact this measure.

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

Sec. 1. 36 MRSA §654, as amended by PL 2003, c. 686, §1, is repealed.

Sec. 2. 36 MRSA §654-A is enacted to read:

§654-A. Estates of legally blind persons

1. Exemption. The residential real estate up to the just value of \$4,000 of inhabitants of the State who are legally blind as determined by a properly licensed Doctor of Medicine, Doctor of Osteopathy or Doctor of Optometry is exempt from taxation.

2. Revocable living trust. The exemption provided by subsection 1 also applies to residential real estate held in a revocable living trust for the benefit of and occupied as a permanent residence by a person who is legally blind.

3. Cooperative housing. A cooperative housing corporation is also entitled to an exemption under subsection 1 to be applied against the valuation of property of the corporation that is occupied by qualifying shareholders. An application for exemption must include a list of all qualifying shareholders and any information required by the municipality to verify eligibility of qualifying shareholders and the applicable exemption amount. The application must be updated annually to reflect changes in eligibility. The exemption is equal to the total amount calculated under subsection 1 as if the qualifying shareholders were owners of the property. A cooperative housing corporation that receives an exemption pursuant to this subsection shall apportion the property tax reduction resulting from the exemption among the qualifying shareholders according to the proportion of the total exemption that each qualifying shareholder would be entitled to if the qualifying shareholder were the owner of the property. Any supplemental assessment resulting from disqualification for exemption must be applied in the same manner against the qualifying shareholders for whom the disqualification applies. For the purposes of this subsection, the following terms have the following meanings.

A. "Cooperative housing corporation" means an entity organized for the purpose of owning residential real estate in which residents own shares that entitle them to inhabit a designated space within a residential dwelling.

B. "Qualifying shareholder" means a person who is a shareholder in a cooperative housing corporation who would qualify for an exemption under subsection 1 if the person were the owner of the property.

4. Multiple properties. If a person entitled to the exemption under this section has property taxable in more than one place in this State, the proportion of the total exemption must be made in each place as the value of the property taxable in that place bears to the value of the whole of the property of that person taxable in the State.

5. Fraudulent transfer. Property conveyed to a person for the purpose of obtaining exemption from taxation under this section is not exempt. A person who makes a conveyance for the purpose of obtaining the exemption commits fraud and is subject to a fine of not less than \$100 and not more than 2 times the amount of the taxes evaded by such fraudulent conveyance, whichever amount is greater.

Sec. 3. 36 MRSA §683, sub-§2, as enacted by PL 1997, c. 643, Pt. HHH, §3 and affected by §10, is amended to read:

2. Exemption in addition to other exemptions. The exemption provided in this subchapter is in addition to the exemptions provided in sections 653 and $\frac{654}{654-A}$.

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

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Revenue Services, Bureau of 0002

Initiative: Provides an ongoing General Fund appropriation to reimburse municipalities 50% of the property tax revenue lost due to a new property tax exemption for the legally blind.

GENERAL FUND	2013-14	2014-15
All Other	\$160	\$160
GENERAL FUND TOTAL	\$160	\$160

See title page for effective date.