

## LAWS

## **OF THE**

# **STATE OF MAINE**

### AS PASSED BY THE

ONE HUNDRED AND TWENTY-SEVENTH LEGISLATURE

SECOND REGULAR SESSION January 6, 2016 to April 29, 2016

THE GENERAL EFFECTIVE DATE FOR SECOND REGULAR SESSION NON-EMERGENCY LAWS IS JULY 29, 2016

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

Augusta, Maine 2016

Sec. 2. 5 MRSA §13080-S, sub-§§1 and 2, as enacted by PL 1995, c. 644, §2, are amended to read:

1. Certification by authority. The authority shall certify annually to the assessor by September 30th October 31st of each year, beginning in 1997 2016, the following information:

A. Employment, payroll and state withholding data necessary to calculate the base level of employment;

B. The total number of employees added during the previous year within the base area above the base level of employment, including additional associated payroll and withholding data necessary to calculate the gross employment tax increment and establish the appropriate payment to the fund;

C. A listing of all employers within the base area that pay withholding taxes, the locations of those employers and the number of employees at each location; and

D. A listing of all affiliated businesses and affiliated groups, data regarding current employment, payroll and state income withholding taxes for each affiliated business within the base area.

2. Approval of payment. Upon receipt of the information required by this section, the assessor shall review the information in a timely fashion by December 1st immediately following receipt of the information and shall determine the amount of the employment tax increment. If the assessor determines that the requirements of this article are satisfied, the assessor shall approve payment to the fund.

Sec. 3. 5 MRSA §13080-S, sub-§3, as amended by PL 2009, c. 571, Pt. LL, §1, is further amended to read:

**3.** Deposit and payment of revenue. On or before July 15th of each year, if the approval of the assessor has been issued pursuant to subsection 2, the Commissioner of Administrative and Financial Services shall deposit an amount equal to 50% of the employment tax increment for the preceding year into a contingent account established, maintained and administered by the Commissioner of Administrative and Financial Services <u>State Controller</u>. On or before July 31st of each year, the Commissioner of Administrative and Financial Services <u>assessor</u> shall pay that amount to the fund.

Sec. 4. 5 MRSA §13080-S, sub-§4 is enacted to read:

4. Additional deposit and payment of revenue in December 2016. On or before December 15, 2016, the assessor shall deposit an amount equal to 50% of the employment tax increment for the preceding year into a contingent account established, maintained and administered by the State Controller. On or before December 31, 2016, the assessor shall pay that amount to the fund.

Sec. 5. Effective date. This Act takes effect August 1, 2016.

Effective August 1, 2016.

#### CHAPTER 487

#### S.P. 705 - L.D. 1699

#### An Act To Provide Relief for Significant Reductions in Municipal Property Fiscal Capacity

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

Sec. 1. Property fiscal capacity determination for fiscal year 2016-17 for municipality with decline in valuation. Notwithstanding the Maine Revised Statutes, Title 20-A, section 15672, subsection 23, paragraph C, for fiscal year 2016-17, if a municipality's 2016 certified state valuation declines in an amount that is greater than 4.5% from the next most recently certified state valuation and that decline is due to the loss in value attributable to a single taxpayer, the State Tax Assessor shall certify to the Commissioner of Education that the municipality's property fiscal capacity is the average of the 2016 certified state valuation for that municipality and the property fiscal capacity under Title 20-A, section 15672, subsection 23, paragraph C.

Sec. 2. Maintenance of mill rate for fiscal year 2016-17. The Commissioner of Education shall identify savings resulting from unused debt service in order to maintain the mill rate expectation of 8.30 for fiscal year 2016-17 as established in Public Law 2015, chapter 389, Part C, section 11, pursuant to the Maine Revised Statutes, Title 20-A, section 15671-A.

See title page for effective date.

#### CHAPTER 488

#### S.P. 671 - L.D. 1646

#### An Act To Prevent Opiate Abuse by Strengthening the Controlled Substances Prescription Monitoring Program

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