

# MAINE STATE LEGISLATURE

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**LAWS**  
**OF THE**  
**STATE OF MAINE**

**AS PASSED BY THE**

**ONE HUNDRED AND TWENTY-EIGHTH LEGISLATURE**

**FIRST REGULAR SESSION**  
**December 7, 2016 to August 2, 2017**

**THE GENERAL EFFECTIVE DATE FOR**  
**FIRST REGULAR SESSION**  
**NON-EMERGENCY LAWS IS**  
**NOVEMBER 1, 2017**

**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**  
**2017**

commissioner shall provide copies of the report to the State Tax Assessor and to the joint standing committee of the Legislature having jurisdiction over taxation matters at the time the report is received.

B. By April 1st of each year, the commissioner shall report to the joint standing committee of the Legislature having jurisdiction over taxation matters aggregate data on employment levels and qualified investment amounts of certified applicants for each year, and the State Tax Assessor shall report to the committee the revenue loss during the previous calendar year, including the loss due to refundable credits, as a result of this section for each taxpayer claiming the credit.

Notwithstanding any other provision of law to the contrary, the reports provided under this subsection are public records as defined in Title 1, section 402, subsection 3.

**Sec. 3. Credit design evaluation.** By February 28, 2018, the Office of Program Evaluation and Government Accountability, referred to in this section as "the office," shall complete and submit to the Joint Standing Committee on Taxation and the Government Oversight Committee a tax expenditure design evaluation review of the credit for major business headquarters expansions established under the Maine Revised Statutes, Title 36, section 5219-QQ, referred to in this section as "the tax expenditure." The review must include an assessment of:

1. The extent to which the design of the tax expenditure supports accomplishment of the tax expenditure's purposes, intent and goals;
2. The extent to which the design of the tax expenditure directs benefits to the intended beneficiaries; and
3. The extent to which the State's current or planned administration of the tax expenditure, including enforcement efforts, is efficient and effective.

The office shall include with the review recommended performance measures appropriate for analyzing the evaluation objectives established for full evaluations under Title 3, section 999, subsection 1, paragraph A and make recommendations regarding data that would be necessary to perform the analyses. The Joint Standing Committee on Taxation may submit a bill to the Second Regular Session of the 128th Legislature regarding the credit for major business headquarters expansions.

**Sec. 4. Legislative findings, purpose.** The Legislature finds that it is in the best interest of the people of the State of Maine to encourage the location and expansion of major business headquarters in the State and to encourage the recruitment and training of employees for these facilities. The Legislature further

finds that the location and expansion of major business headquarters in Maine will create jobs, benefit small businesses that supply goods and services to the major business headquarters and its employees, increase the tax base and provide many other direct and indirect economic benefits to the State.

The purpose of this credit is to create high-quality jobs in the State by encouraging major businesses to locate their headquarters in this State or to expand their headquarters in the State.

See title page for effective date.

## CHAPTER 298

H.P. 1134 - L.D. 1643

### An Act To Provide Funding to the Loring Development Authority of Maine for Implementation Grants

**Emergency preamble.** Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

**Whereas,** the 90-day period may not terminate until after the beginning of the next fiscal year; and

**Whereas,** certain obligations and expenses incident to the operation of state departments and institutions will become due and payable immediately; and

**Whereas,** in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

**Sec. 1. Department of Economic and Community Development, Office of Innovation program, Maine Technology Institute; fiscal year 2017-18.** Notwithstanding any other provision of law, \$750,000 of funds in the All Other line category in the Department of Economic and Community Development, Office of Innovation program, Maine Technology Institute, General Fund account lapses to the unappropriated surplus of the General Fund no later than June 30, 2018.

**Sec. 2. Department of Economic and Community Development, Office of Innovation program, Maine Technology Institute; fiscal year 2018-19.** Notwithstanding any other provision of law, \$750,000 of funds in the All Other line category in the Department of Economic and Community Development, Office of Innovation pro-

gram, Maine Technology Institute, General Fund account lapses to the unappropriated surplus of the General Fund no later than June 30, 2019.

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

**ECONOMIC AND COMMUNITY DEVELOPMENT, DEPARTMENT OF**

**Business Development 0585**

Initiative: Provides one-time funding for implementation grants to the Loring Development Authority of Maine upon the recommendation of the Commissioner of Economic and Community Development and the approval of the Governor.

GENERAL FUND	2017-18	2018-19
All Other	\$750,000	\$750,000
<b>GENERAL FUND TOTAL</b>	<b>\$750,000</b>	<b>\$750,000</b>

**Emergency clause.** In view of the emergency cited in the preamble, this legislation takes effect when approved.

Effective August 2, 2017.

**CHAPTER 299**

**S.P. 543 - L.D. 1552**

**An Act To Authorize a General Fund Bond Issue To Improve Highways, Bridges and Multimodal Facilities and Upgrade Municipal Culverts**

**Preamble.** Two thirds of both Houses of the Legislature deeming it necessary in accordance with the Constitution of Maine, Article IX, Section 14 to authorize the issuance of bonds on behalf of the State of Maine to provide funds as described in this Act,

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

**Sec. 1. Authorization of bonds.** The Treasurer of State is authorized, under the direction of the Governor, to issue bonds in the name and on behalf of the State in an amount not exceeding \$105,000,000 for the purposes described in section 5 of this Act. The bonds are a pledge of the full faith and credit of the State. The bonds may not run for a period longer than 10 years from the date of the original issue of the bonds.

**Sec. 2. Records of bonds issued; Treasurer of State.** The Treasurer of State shall ensure that an account of each bond is kept showing the number of

the bond, the name of the successful bidder to whom sold, the amount received for the bond, the date of sale and the date when payable.

**Sec. 3. Sale; how negotiated; proceeds appropriated.** The Treasurer of State may negotiate the sale of the bonds by direction of the Governor, but no bond may be loaned, pledged or hypothecated on behalf of the State. The proceeds of the sale of the bonds, which must be held by the Treasurer of State and paid by the Treasurer of State upon warrants drawn by the State Controller, are appropriated solely for the purposes set forth in this Act. Any unencumbered balances remaining at the completion of the project in this Act lapse to the Office of the Treasurer of State to be used for the retirement of general obligation bonds.

**Sec. 4. Interest and debt retirement.** The Treasurer of State shall pay interest due or accruing on any bonds issued under this Act and all sums coming due for payment of bonds at maturity.

**Sec. 5. Disbursement of bond proceeds from General Fund bond issue.** The proceeds of the sale of the bonds authorized under this Act must be expended as designated in the following schedule under the direction and supervision of the agencies and entities set forth in this section.

**TRANSPORTATION, DEPARTMENT OF**

Provides funds to construct, reconstruct or rehabilitate Priority 1, Priority 2 and Priority 3 state highways under the Maine Revised Statutes, Title 23, section 73, subsection 7 and for associated improvements, for the department's municipal partnership initiative and to replace and rehabilitate bridges.

Total \$80,000,000

Provides funds for facilities or equipment, including property acquisition, related to ports, harbors, marine transportation, aviation, freight and passenger railroads, transit and bicycle and pedestrian trails that preserve public safety or otherwise have demonstrated high economic value.

Total \$20,000,000

**ENVIRONMENTAL PROTECTION, DEPARTMENT OF**

Provides funds for a competitive grant program that matches local funding for the upgrade of municipal culverts at stream crossings in order to improve fish and wildlife habitats and increase community safety. Eligible project sponsors in-