

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-EIGHTH LEGISLATURE

FIRST SPECIAL SESSION
October 23, 2017 to November 6, 2017

SECOND REGULAR SESSION
January 3, 2018 to May 2, 2018

THE GENERAL EFFECTIVE DATE FOR
FIRST SPECIAL SESSION
NON-EMERGENCY LAWS IS
FEBRUARY 5, 2018

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SECOND REGULAR SESSION
NON-EMERGENCY LAWS IS
AUGUST 1, 2018

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

Augusta, Maine
2018

7. Ex parte. An order may be entered ex parte upon findings by the court or justice of the peace when:

- A. The dog has inflicted serious bodily injury; or
 B. There is a reasonable likelihood that the dog is dangerous or vicious and:

- (1) Its owner has failed to muzzle, restrain or confine the dog; and
 (2) That failure poses an immediate threat of harm to the public.

8. Modify order. An order under subsection 7 may be modified by the court.

A. Upon 2 days' notice or a shorter period the court may prescribe, the owner or keeper whose dog has been possessed pursuant to an ex parte order may appear in the District Court or the Superior Court and move for the dissolution or modification of the ex parte order.

B. The court shall hear and determine the motion, and the hearing may be advanced on the docket and receive priority over other cases when the court determines that the interests of justice so require.

C. The owner or keeper shall submit an affidavit setting forth specific facts to substantiate the modification or dissolution of the order. The applicant has the burden of presenting evidence to substantiate the original findings.

9. Lien. Any person taking possession of a dog as provided in this section has a lien on that dog in accordance with Title 17, section 1021, subsection 6.

10. Treble damages. If a dog whose owner or keeper refuses or neglects to comply with an order under this section wounds any person by a sudden assault or wounds or kills any domesticated animal, the owner or keeper shall pay the person injured treble damages and costs to be recovered by a civil action.

11. Class D crime. If the owner or keeper of a dog refuses or neglects to comply with an order issued under subsection 2, 3, 4 or 7, the owner or keeper commits a Class D crime. The court, as part of the judgment, may prohibit a person convicted under this subsection from owning or possessing a dog or having a dog on that person's premises for a period of time. The prohibition may be permanent.

12. Duty of owner or keeper to notify. The owner or keeper of a dog determined by a court of competent jurisdiction to be a dangerous dog or a nuisance dog shall notify the municipality in which the dog resides in writing and within 30 days if ownership of the dog is transferred, the residence of the dog is changed or the dog is deceased.

Sec. 13. 7 MRSA §3954 is enacted to read:

§3954. Prohibitions on dangerous dogs and nuisance dogs

1. Prohibitions. A person may not:

A. Train or encourage a dog that is not directly involved with a protection dog training program recognized by the Department of Public Safety, Bureau of State Police to be aggressive toward or attack another person or domesticated animal;

B. Transfer ownership of a dog determined by a court of competent jurisdiction to be a dangerous dog without the permission of the court, unless the transfer is to an animal control officer or an animal shelter that has a contract with a municipality to euthanize the dog for the municipality; or

C. Tether a dog determined by a court of competent jurisdiction to be a dangerous dog or a nuisance dog.

2. Penalty. A person who violates subsection 1 commits a civil violation for which a fine not to exceed \$100 may be adjudged in addition to court costs.

Sec. 14. Maine Revised Statutes headnote amended; revision clause. In the Maine Revised Statutes, Title 7, chapter 727, in the chapter headnote, the words "dangerous dogs" are amended to read "dangerous dogs and nuisance dogs" and the Revisor of Statutes shall implement this revision when updating, publishing or republishing the statutes.

Sec. 15. Implementation of dog licensing database. The Department of Agriculture, Conservation and Forestry shall develop and implement the dog licensing database pursuant to the Maine Revised Statutes, Title 7, section 3925 within one year of the effective date of this Act.

See title page for effective date.

CHAPTER 405

S.P. 733 - L.D. 1903

An Act To Improve the Effectiveness of the Major Business Headquarters Expansion Tax Credit

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

Sec. 1. 36 MRSA §5219-QQ, as corrected by RR 2017, c. 1, §33, is amended to read:

§5219-QQ. Credit for major business headquarters expansions

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Certified applicant" means a qualified applicant that has received a certificate of approval from the commissioner pursuant to this section.

A-1. "Base level of employment" means either the total employment of a qualified applicant as of the March 31st, June 30th, September 30th and December 31st of the calendar year immediately preceding the application for a certificate of approval under subsection 2 divided by 4 or the qualified applicant's average employment during the base period, whichever is greater.

A-2. "Base period" means the 3 calendar years prior to the year in which a qualified applicant's application for a certificate of approval under subsection 2 is approved by the commissioner.

B. "Commissioner" means the Commissioner of Economic and Community Development.

C. "Employees based in the State" means employees that perform more than 50% of employee-related activities for the employer at the headquarters in the State.

D. "Facility" means one or more buildings and includes the real and personal property located in those buildings.

E. "Full-time" means an average of 36 hours weekly during the period of measurement.

F. "Headquarters" means the principal facility from which the applicant directs its national or global business activities, as determined by the commissioner at the time of application.

G. "Qualified applicant" means an applicant that, at the time an application for a certificate of approval is submitted, satisfies all of the following criteria:

- (1) The applicant's headquarters are or will be located in the State;
- (2) The applicant employs at least 5,000 full-time employees worldwide of which at least 25% are or will be based in ~~this~~ the State;
- (3) The applicant has business locations in at least 3 other states or foreign countries; and
- (4) The applicant intends to make a qualified investment in the State within 5 years following the date of the application.

H. "Qualified investment" means an investment of at least \$35,000,000 to design, permit, construct, modify, equip or expand the applicant's headquarters in the State. The investments and activities of a qualified applicant and other entities that are members of the qualified applicant's unitary business must be aggregated to determine whether a qualified investment has been made. A qualified investment does not include an invest-

ment made prior to the issuance of a certificate of approval or after December 31, 2022.

2. Procedures for application; certificate of approval. The provisions of this subsection govern the procedures for providing for and obtaining a certificate of approval.

A. A qualified applicant may apply to the commissioner for a certificate of approval. An applicant shall submit to the commissioner information demonstrating that the applicant is a qualified applicant. If a certified applicant undertakes to make an additional qualified investment, the certified applicant may apply to the commissioner for an additional certificate of approval.

B. The commissioner, within 30 days of receipt of an application submitted pursuant to paragraph A, shall determine whether the applicant is a qualified applicant and shall issue either a certificate of approval or a written denial indicating why the applicant is not qualified. The certificate issued by the commissioner must describe the qualified investment and specify the total amount of qualified investment approved under the certificate.

C. Upon issuance of a certificate of completion in accordance with paragraph F, the commissioner shall issue, on behalf of the State, a memorandum to the qualified applicant describing the benefits provided by this section at the time the certificate of completion is issued. The memorandum must provide that the certificate of completion does not prohibit the commissioner from revoking a certificate in accordance with paragraph E and does not prohibit the assessor from assessing and collecting an overpaid benefit in accordance with the provisions of this Title.

D. A certified applicant shall obtain approval from the commissioner to transfer the certificate of approval or, if the certified applicant has obtained a certificate of completion, that certificate of completion to another person. A certificate of approval or certificate of completion may be transferred only if all or substantially all of the assets of the certified applicant are, or will be, transferred to that person or if 50% or more of the certified applicant's voting stock is, or will be, acquired by that person. The commissioner shall approve the transfer of the certificate of approval or the certificate of completion only if at least one of the following conditions is satisfied:

- (1) The transferee is a member of the applicant's unitary affiliated group at the time of the transfer; or
- (2) The commissioner finds that the transferee will, and has the capacity to, maintain operations of the headquarters in the State in

a manner that meets the minimum qualifications for continued eligibility of benefits under this section after the transfer occurs.

If the commissioner approves the transfer of the certificate, the transferee, from the date of the transfer, must be treated as the certified applicant and as eligible to claim any remaining benefit under the certificate of approval or the certificate of completion that has not been previously claimed by the transferor as long as the transferee meets the same eligibility requirements and conditions for the credit as applied to the original certified applicant.

E. The commissioner must revoke a certificate of approval if the certified applicant or a person to whom a certificate of approval has been transferred pursuant to paragraph D fails to make a qualified investment within 5 years of the date of the certificate of approval. The commissioner shall revoke a certificate of approval or a certificate of completion if the applicant ceases operations of the headquarters in the State or the certificate of approval or certificate of completion is transferred to another person without approval from the commissioner pursuant to paragraph D. A certified applicant whose certificate of completion is revoked within 5 years after the date issued shall within 60 days following revocation of the certificate return to the State an amount equal to the total credits claimed under this section. A certified applicant whose certificate of completion is revoked during the period from 6 years after through 10 years after the date the certificate was issued shall within 60 days following revocation of the certificate return to the State an amount equal to the total credits claimed under this section for the period from 6 years after through 10 years after the date the certificate was issued. If credit amounts are recaptured after a certificate of approval has been transferred as provided in paragraph D, the transferee is responsible for payment of any credit amounts that must be returned to the State.

F. Upon making the qualified investment and completing the headquarters and employment criteria in subsection 1, paragraph G, a certified applicant shall submit an application to the commissioner for a certificate of completion. If the commissioner determines that a qualified investment has been made, the applicant's headquarters is located in the State and at least 25% of the applicant's full-time employees, as measured at the time of application for the certificate of approval, are based in the State, the commissioner shall issue a certificate of completion to the certified applicant as soon as is practical. The certificate of completion must state the amount of qualified investment made by the certified applicant.

The commissioner may not issue certificates of approval under this subsection that total, in the aggregate, more than \$100,000,000 of qualified investment or any individual certificate of approval for more than \$40,000,000 of qualified investment.

3. Refundable credit allowed. A qualified certified applicant is allowed a credit as provided in this subsection.

A. Subject to the limitations under paragraph B, beginning with the tax year during which the certificate of completion is issued or the tax year beginning in 2020, whichever is later, and for each of the following 19 tax years, a certified applicant is allowed a credit against the tax due under this Part for the taxable year in an amount equal to 2% of the certified applicant's qualified investment amount of actual qualified investment specified on the certified applicant's certificate of completion under subsection 2, paragraph F or the amount of qualified investment approved by the commissioner in the certificate of approval under subsection 2, paragraph B, whichever is less. The credit allowed under this paragraph is refundable.

B. The credit under this subsection is limited as follows:

(1) A credit is not allowed for any tax year during which the taxpayer does not meet or exceed the following employment targets as measured on the last day of the tax year.

(a) For each of the first 10 tax years for which the credit is claimed, there must be a total of at least 80 additional full-time employees based in the State above the certified applicant's base level of employment whose jobs were added since the first day of the first tax year for which the credit was claimed multiplied by the number of years for which the credit has been claimed.

(b) For each tax year after the 10th tax year for which the credit is claimed, the taxpayer must employ a total of at least 800 additional full-time employees based in the State above the certified applicant's base level of employment whose jobs were added since the first day of the first tax year for which the credit was claimed.

Jobs for additional full-time employees that are counted for determining eligibility for the credit under one certificate of completion may not be counted for determining eligibility for the credit under a separate certificate of completion.

(2) Cumulative credits under this subsection may not exceed \$16,000,000 under any one certificate.

4. Reporting required. A certified applicant and the commissioner are required to make reports pursuant to this subsection.

A. On or before March 1st of each year, a certified applicant shall file a report with the commissioner for the tax year ending during the immediately preceding calendar year, referred to in this paragraph as "the report year," containing the following information:

(1) The number of all full-time employees based in this the State of the certified applicant on the last day of the tax year ending during the calendar year immediately preceding the report year; and

(2) The incremental amount of qualified investment made in the report year;

(3) The total number of additional full-time employees added in the State by the certified applicant above the certified applicant's base level of employment since the date a certificate of approval was issued;

(4) The incremental number of additional full-time employees added in the State by the certified applicant above the certified applicant's base level of employment during the report year;

(5) The average and median wages of all additional full-time employees above the certified applicant's base level of employment in the State whose jobs were added since the first day of the first tax year for which the credit was claimed; and

(6) The percentage and number of all additional full-time employees above the certified applicant's base level of employment who have access to retirement benefits and health benefits.

The commissioner may prescribe forms for the annual report described in this paragraph. The 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 that the certified applicant claimed a credit under this section, 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.

5. Evaluation; specific public policy objective; performance measures. The credit provided under this section is subject to ongoing legislative review in accordance with Title 3, chapter 37. In developing evaluation parameters to perform the review, the Office of Program Evaluation and Government Accountability, the joint legislative committee established to oversee program evaluation and government accountability matters and the joint standing committee of the Legislature having jurisdiction over taxation matters shall consider:

A. That the specific public policy objective of the credit provided under this section is to create and retain high-quality jobs in the State by encouraging major businesses to locate their headquarters in the State or to expand their headquarters in the State. For purposes of this subsection, "high-quality jobs" means jobs for which health insurance benefits and retirement benefits are available; and

B. Performance measures, including, but not limited to:

(1) The number of additional full-time employees added during a period being reviewed and how employment during that period compares to the minimum employment requirements set forth in subsection 3, paragraph B;

(2) The amount of qualified investment during a period being reviewed, and how expenditures compare to the minimum level of expenditure set forth in subsection 1, paragraph H;

(3) The change in the number of major business headquarters located in the State and the number of expansions of those headquarters during a period being reviewed;

(4) Measures of fiscal impact and overall economic impact to the State; and

(5) The number of new employees for whom health benefits and retirement benefits are available.

See title page for effective date.