MAINE STATE LEGISLATURE

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LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-NINTH LEGISLATURE

FIRST SPECIAL SESSION August 26, 2019

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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 2020

CHAPTER 628 H.P. 1213 - L.D. 1698

An Act To Create Jobs and Slow Climate Change by Promoting the Production of Natural Resources Bioproducts

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

- Sec. 1. 36 MRSA §191, sub-§2, ¶LLL is enacted to read:
 - LLL. The disclosure of information to the Department of Economic and Community Development necessary for administration of the renewable chemicals tax credit pursuant to section 5219-XX.
- Sec. 2. 36 MRSA §5219-X, sub-§5, as amended by PL 2015, c. 267, Pt. DD, §32, is further amended to read:
- **5. Application.** This section applies to tax years beginning on or after January 1, 2004. Except for the credit allowed with respect to the carry-over of unused credit amounts pursuant to subsection 3, the tax credit allowed under this section does not apply to tax years beginning on or after January 1, 2016 and before January 1, 2021.

Sec. 3. 36 MRSA §5219-XX is enacted to read: **§5219-XX**. **Renewable chemicals tax credit**

- 1. **Definitions.** As used in this section, unless the context otherwise indicates, the following terms have the following meanings.
 - A. "Biobased content" means the total mass of organic carbon derived from renewable biomass, expressed as a percentage, determined by testing representative samples using the ASTM International D6866 standard test methods.
 - B. "Renewable biomass" has the same meaning as in 7 United States Code, Section 8101(13).
 - C. "Renewable chemical" means a substance, compound or mixture that:
 - (1) Is the product of, or reliant upon, biological conversion, thermal conversion or a combination of biological and thermal conversion of renewable biomass;
 - (2) Is sold or used:
 - (a) For the production of chemical products, polymers, plastics or formulated products; or
 - (b) As a chemical, polymer, plastic or formulated product;
 - (3) Is not less than 95% biobased content; and

- (4) Is not sold or used for production of any food, feed or fuel, except that "renewable chemical" may include:
 - (a) Cellulosic sugars used to produce aquaculture feed; and
 - (b) A food additive, supplement, vitamin, nutraceutical or pharmaceutical that does not provide caloric value and is not considered food or feed.
- 2. Credit allowed. A taxpayer engaged in the production of renewable chemicals in the State is allowed a credit against the tax imposed by this Part on income derived during the taxable year from the production of renewable chemicals in the amount of 8¢ per pound of renewable chemical as long as the taxpayer demonstrates to the Department of Economic and Community Development that at least 75% of the employees of the contractors hired or retained to harvest renewable biomass used in the production of the renewable chemicals meet the eligibility conditions specified in the Employment Security Law.
- If the taxpayer does not contract directly with those hired or retained to harvest the renewable biomass, the taxpayer may obtain the necessary documentation under this subsection from the landowner or other entity that contracts directly.
- 3. Reporting. A taxpayer allowed a credit under subsection 2 shall report to the Department of Economic and Community Development, for each tax credit awarded, the dollar amount of the tax credit, the number of direct manufacturing jobs created, the number of related indirect jobs created and the dollar amount of capital investment in manufacturing. Indirect jobs include but are not limited to jobs in logging and support services.
- 4. Limitation. A person entitled to a tax credit under this section for any taxable year may carry over and apply the portion of any unused credits to the tax liability on income derived from the production of renewable chemicals for any one or more of the next succeeding 10 taxable years. The credit allowed, including carryovers, may not reduce the tax otherwise due under this Part to less than zero.

This section applies to tax years beginning on or after January 1, 2021.

- **Sec. 4. Report.** By February 1, 2024, the Department of Economic and Community Development shall submit a report relating to the usage of the renewable chemicals tax credit under the Maine Revised Statutes, Title 36, section 5219-XX to the joint standing committees of the Legislature having jurisdiction over taxation and innovation, development, economic advancement and business matters. The report must include:
 - 1. For each tax credit awarded:

- A. The dollar amount of the tax credit;
- B. The number of direct manufacturing jobs created and the number of related indirect jobs created; and
- C. The dollar amount of capital investment in manufacturing; and
- 2. The amount in pounds of renewable chemical produced for which the credit was claimed.

See title page for effective date.

CHAPTER 629 H.P. 1258 - L.D. 1771

An Act To Amend the Law Governing Name Changes

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

Sec. 1. 18-C MRSA §1-701, sub-§2, ¶A, as enacted by PL 2017, c. 402, Pt. A, §2 and affected by Pt. F, §1, is repealed.

See title page for effective date.

CHAPTER 630 S.P. 610 - L.D. 1804

An Act Regarding the Baiting of Deer

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

- **Sec. 1. 12 MRSA §10659, sub-§2,** as enacted by PL 2017, c. 225, §1, is amended to read:
- **2. Penalty.** A person who violates subsection 1 commits a Class E crime a civil violation for which a fine of not less than \$500 nor more than \$1,000 may be adjudged.
- **Sec. 2.** 12 MRSA §10902, sub-§7-C, as amended by PL 2017, c. 355, §1, is further amended to read:
- **7-C. Hunting deer over bait.** A hunting license of a person convicted adjudicated of placing or hunting over bait in violation of section 11452, subsection 1 must be revoked, and that person is ineligible to obtain a hunting license as follows:
 - A. For a first offense, for a period of one year from the date of conviction adjudication; and
 - B. For a 2nd offense, for a period of 2 years from the date of conviction adjudication.

- **Sec. 3. 12 MRSA §11452, sub-§2,** as enacted by PL 2003, c. 655, Pt. B, §171 and affected by §422, is amended to read:
- **2. Penalty.** A person who violates subsection 1 commits a Class E crime civil violation for which a fine of not less than \$500 nor more than \$1,000 may be adjudged.

See title page for effective date.

CHAPTER 631 H.P. 1303 - L.D. 1832

An Act To Ensure Adequate
Funding for the Maine
Pollutant Discharge
Elimination System and Waste
Discharge Licensing Program

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

- **Sec. 1. 38 MRSA §353-B, sub-§2,** ¶**A,** as corrected by RR 2011, c. 2, §43, is amended to read:
 - A. The fees for waste discharge license groups are the 2019 bill amounts increased by a factor of 1.4 as follows.

Discharge group		Basis for annual fee	Median fee for discharge group	Water quality improvement surcharge
Publicly owned treatment facilities, 10,000 gallons per day or less	annual fee	2011 2019 bill amount	\$306 <u>\$543</u>	
Publicly owned treatment facilities, more than 10,000 gallons per day to 0.1 million gallons per day	annual fee	2011 2019 bill amount	\$400 \$689	