

# 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**

**SECOND REGULAR SESSION**

**January 8, 2020 to March 17, 2020**

**THE GENERAL EFFECTIVE DATE FOR  
FIRST SPECIAL SESSION**

**NON-EMERGENCY LAWS IS**

**NOVEMBER 25, 2019**

**THE GENERAL EFFECTIVE DATE FOR  
SECOND REGULAR SESSION**

**NON-EMERGENCY LAWS IS**

**JUNE 16, 2020**

**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  
2020**

C. "Certified qualified rehabilitation expenditure" means a qualified rehabilitation expenditure, as defined by the Code, Section 47(c)(2), made ~~between on or after January 1, 2008 and December 31, 2023.~~ For purposes of subsection 2, paragraph B, qualified rehabilitation expenditures incurred in the certified rehabilitation of a certified historic structure located in the State do not include a requirement that the certified historic structure be substantially rehabilitated. with respect to a certified historic structure, if:

(1) For credits claimed under subsection 2, paragraph A, the United States Department of the Interior, National Park Service issues a determination on or before December 31, 2025 that the proposed rehabilitation of that structure meets the Secretary of the Interior's standards for rehabilitation, with or without conditions; or

(2) For credits claimed under subsection 2, paragraph B, the Maine Historic Preservation Commission issues a determination on or before December 31, 2025 that the proposed rehabilitation of that structure meets the Secretary of the Interior's standards for rehabilitation, with or without conditions.

For purposes of subsection 2, paragraph B, qualified rehabilitation expenditures incurred in the certified rehabilitation of a certified historic structure located in the State do not include a requirement that the certified historic structure be substantially rehabilitated.

**Sec. J-3. 36 MRSA §5219-BB, sub-§2,** as amended by PL 2011, c. 240, §38 and c. 453, §8, is further amended to read:

**2. Credit allowed.** A taxpayer is allowed a credit against the tax imposed under this Part:

A. Equal to 25% of the taxpayer's certified qualified rehabilitation expenditures for which a tax credit is claimed under Section 47 of the Code for a certified historic structure located in the State; or

B. Equal to 25% of the certified qualified rehabilitation expenditures of a taxpayer who incurs not less than \$50,000 and up to \$250,000 in certified qualified rehabilitation expenditures in the rehabilitation of a certified historic structure located in the State and who does not claim a credit under the Code, Section 47 with regard to those expenditures. If the certified historic structure is a condominium, as defined in Title 33, section 1601-103, subsection 7, the dollar limitations of this paragraph apply to the total aggregate amount of certified qualified rehabilitation expenditures incurred by the unit owners' association and all of the unit owners in the rehabilitation of that certified historic structure. The

credit may be claimed for the taxable year in which the certified historic structure is placed in service.

A taxpayer is allowed a credit under paragraph A or B but not both. A credit may not be claimed for expenditures incurred before January 1, 2008 ~~or after December 31, 2023.~~

See title page for effective date.

**CHAPTER 660**

**S.P. 726 - L.D. 2053**

**An Act To Remove the Application of the Maine Background Check Center Act to Facilities That Provide Services to Children**

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

**Sec. 1. 22 MRSA §9053, sub-§7,** as enacted by PL 2015, c. 299, §25, is repealed.

**Sec. 2. 22 MRSA §9053, sub-§8,** as enacted by PL 2015, c. 299, §25, is repealed.

**Sec. 3. 22 MRSA §9053, sub-§9,** as enacted by PL 2015, c. 299, §25, is repealed.

**Sec. 4. 22 MRSA §9053, sub-§18,** as enacted by PL 2015, c. 299, §25, is repealed.

**Sec. 5. 22 MRSA §9053, sub-§25,** as enacted by PL 2015, c. 299, §25, is repealed.

**Sec. 6. 22 MRSA §9053, sub-§29,** as enacted by PL 2015, c. 299, §25, is amended to read:

**29. Provider.** "Provider" means a licensed, certified or registered entity that employs direct care workers to provide long-term care, ~~child care~~ and in-home and community-based services under this chapter.

**Sec. 7. 22 MRSA §9054, sub-§7, ¶A,** as enacted by PL 2015, c. 299, §25, is repealed.

**Sec. 8. 22 MRSA §9054, sub-§7, ¶B,** as enacted by PL 2015, c. 299, §25, is repealed.

**Sec. 9. 22 MRSA §9054, sub-§7, ¶C,** as enacted by PL 2015, c. 299, §25, is repealed.

**Sec. 10. 22 MRSA §9054, sub-§7, ¶D,** as enacted by PL 2015, c. 299, §25, is repealed.

**Sec. 11. 22 MRSA §9054, sub-§7, ¶E,** as enacted by PL 2015, c. 299, §25, is repealed.

See title page for effective date.