

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND THIRTIETH LEGISLATURE

FIRST REGULAR SESSION
December 2, 2020 to March 30, 2021

FIRST SPECIAL SESSION
April 28, 2021 to July 19, 2021

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
JUNE 29, 2021

THE GENERAL EFFECTIVE DATE FOR
FIRST SPECIAL SESSION
NON-EMERGENCY LAWS IS
OCTOBER 18, 2021

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

Augusta, Maine
2021

was approved by the authority as an eligible business under this subsection before April 1, 2020 with respect to which any private venture capital fund is applying for a tax credit certificate may not be more than the lesser of an amount equal to \$500,000 times the number of investors in the private venture capital fund and an aggregate of \$4,000,000 for that eligible business. This paragraph does not limit other investment by an applicant for which that applicant is not applying for a tax credit certificate. A private venture capital fund must certify to the authority that it will be in compliance with these limitations. The tax credit certificate issued to a private venture capital fund may be revoked and any credit taken recaptured pursuant to Title 36, section 5216-B, subsection 5 if the fund is not in compliance with this paragraph.

Sec. 4. 10 MRSA §1100-T, sub-§4, as amended by PL 2019, c. 616, Pt. LL, §9, is further amended to read:

4. Total of credits authorized. The authority may issue tax credit certificates to investors eligible pursuant to subsections 2, 2-A and 2-C in an aggregate amount not to exceed \$2,000,000 up to and including calendar year 1996, \$3,000,000 up to and including calendar year 1997, \$5,500,000 up to and including calendar year 1998, \$8,000,000 up to and including calendar year 2001, \$11,000,000 up to and including calendar year 2002, \$14,000,000 up to and including calendar year 2003, \$17,000,000 up to and including calendar year 2004, \$20,000,000 up to and including calendar year 2005, \$23,000,000 up to and including calendar year 2006, \$26,000,000 up to and including calendar year 2007 and \$30,000,000 up to and including calendar year 2013, in addition to which, the authority may issue tax credit certificates to investors eligible pursuant to subsections 2, 2-A and 2-C in an annual amount not to exceed \$675,000 for investments made between January 1, 2014 and December 31, 2014, \$4,000,000 for investments made in calendar year 2015, \$5,000,000 for investments made in calendar years 2016 to 2019, \$15,000,000 for investments made in calendar year 2020, \$13,500,000 for investments made in calendar years 2021 and 2022, \$15,000,000 for investments made in calendar years ~~2020~~ 2023 to 2026 and \$5,000,000 each year for investments made in calendar years beginning with 2027. The authority may provide that investors eligible for a tax credit under this section in a year when there is insufficient credit available are entitled to take the credit when it becomes available subject to limitations established by the authority by rule. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

See title page for effective date.

**CHAPTER 413
S.P. 103 - L.D. 242**

**An Act To Support the Maine
Fire Protection Services
Commission**

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

Sec. 1. Appropriations and allocations. The following appropriations and allocations are made.

COMMUNITY COLLEGE SYSTEM, BOARD OF TRUSTEES OF THE MAINE

Live Fire Service Training Facilities Fund Z269

Initiative: Provides one-time funds for the Maine Fire Service Institute for the construction and repair or replacement of regional live fire service training facilities in the State awarded through grants by the Maine Fire Protection Services Commission.

GENERAL FUND	2021-22	2022-23
All Other	\$250,000	\$78,147
GENERAL FUND TOTAL	\$250,000	\$78,147

See title page for effective date.

**CHAPTER 414
S.P. 118 - L.D. 268**

**An Act To Eliminate Online
Burn Permit Fees for All Areas
of the State**

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

Sec. 1. 12 MRSA §9326, 3rd ¶, as amended by PL 2017, c. 449, §3, is further amended to read:

A person may apply for a permit to burn using the Internet or as otherwise provided in this article. When a person applies for and is issued a permit electronically pursuant to this section, a fee of \$7 must be paid. ~~From the \$7 fee, \$4 must be deposited in the General Fund, \$2 must be transferred to the municipality in which the permit is issued and the remainder of \$1 must be used to cover administrative costs. For a permit issued in the unorganized and deorganized areas, from the \$7 fee, \$6 must be deposited in the General Fund and the remainder of \$1 must be used to cover administrative costs may not be charged.~~

Sec. 2. 12 MRSA §9327, sub-§6, as enacted by PL 2017, c. 449, §4, is amended to read:

6. Private party burn permit software to be provided at no charge. A vendor or owner of a private party burn permit software system may ~~not~~ charge a

municipality for use of private party burn permit software approved under subsection 1.

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

AGRICULTURE, CONSERVATION AND FORESTRY, DEPARTMENT OF

Division of Forest Protection Z232

Initiative: Provides funding for an online burn permit system from InforME.

GENERAL FUND	2021-22	2022-23
All Other	\$7,200	\$9,600
GENERAL FUND TOTAL	\$7,200	\$9,600

See title page for effective date.

**CHAPTER 415
H.P. 226 - L.D. 322**

An Act To Provide Occupants of Motor Vehicles with Gold Star Family Registration Plates Free Entry to State Parks and Historic Sites

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

Sec. 1. 12 MRSA §1819, as amended by PL 2013, c. 1, Pt. J, §1 and c. 405, Pt. A, §24, is further amended by adding at the end a new paragraph to read:

A person displaying on the person's motor vehicle gold star family registration plates issued in accordance with Title 29-A, section 524-B and any passengers in that vehicle are not required to pay a fee for admission to any state-owned park or historic site managed by the State. The free entry is for day use only. For purposes of this paragraph, "day use" does not include camping.

See title page for effective date.

**CHAPTER 416
H.P. 285 - L.D. 401**

An Act To Provide a Sales and Use Tax Exemption for Certain Nonprofit Cemeteries

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

Sec. 1. 36 MRSA §1760, sub-§107 is enacted to read:

107. Nonprofit cemeteries. Sales to a cemetery company that is exempt from federal income tax under Section 501(c)(13) of the Code.

Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Revenue Services, Bureau of 0002

Initiative: Provides one-time funding for computer programming costs to create a new sales tax exemption certificate.

GENERAL FUND	2021-22	2022-23
All Other	\$5,000	\$0
GENERAL FUND TOTAL	\$5,000	\$0

Sec. 2. Effective date. This Act takes effect January 1, 2022.

Effective January 1, 2022.

**CHAPTER 417
H.P. 315 - L.D. 435**

An Act To Provide a Sales and Use Tax Exemption for Certain Educational Collaboratives

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

Sec. 1. 36 MRSA §1760, sub-§107 is enacted to read:

107. Certain educational collaboratives. Beginning January 1, 2022, sales to an incorporated nonprofit collaborative whose members are regional school units, as defined in Title 20-A, section 1, subsection 24-B, and that is organized to assist those units with professional development opportunities and services.

Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Revenue Services, Bureau of 0002

Initiative: Provides one-time funding for computer programming costs to create a new sales tax exemption certificate.

GENERAL FUND	2021-22	2022-23
All Other	\$5,000	\$0
GENERAL FUND TOTAL	\$5,000	\$0

See title page for effective date.