

LAWS

OF THE

STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND THIRTIETH LEGISLATURE

SECOND SPECIAL SESSION September 29, 2021

SECOND REGULAR SESSION January 5, 2022 to May 9, 2022

THE GENERAL EFFECTIVE DATE FOR SECOND SPECIAL SESSION NON-EMERGENCY LAWS IS DECEMBER 29, 2021

THE GENERAL EFFECTIVE DATE FOR SECOND REGULAR SESSION NON-EMERGENCY LAWS IS AUGUST 8, 2022

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

Augusta, Maine 2022

CHAPTER 755

H.P. 1422 - L.D. 1916

An Act To Create a Legal Defense Fund for the Maine Lobster Industry

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

Sec. 1. 12 MRSA §6455-A, sub-§11, as enacted by PL 2021, c. 491, §2, is amended by amending the 3rd blocked paragraph to read:

The Except as provided in chapter 619, subchapter 7, the Treasurer of State shall hold all surcharges assessed by this subsection in the fund and invest all money in the fund until disbursed to the collaborative upon request of the collaborative. Interest from investments accrues to the fund.

Sec. 2. 12 MRSA c. 619, sub-c. 7 is enacted to read:

SUBCHAPTER 7

LOBSTER LEGAL DEFENSE FUND

§6491. Lobster Legal Defense Fund established

The Lobster Legal Defense Fund, referred to in this subchapter as "the fund," is established as a nonlapsing account within the department to support the State's lobster industry in accordance with this subchapter. The fund includes amounts appropriated by the Legislature for purposes of this subchapter and 20% of the license surcharges assessed by the department pursuant to section 6455-A, subsection 11, deposited into the fund by the department.

§6492. Use of fund

Until June 30, 2024, the fund must be distributed on an annual basis as follows:

1. Department. To the department, an amount sufficient to reimburse the department for costs incurred in administering the fund during the preceding 12-month period;

2. Association. To a designated statewide association representing individuals engaged in commercial lobster fishing, up to 1/2 of the balance remaining after allocation to the department under subsection 1 to reimburse the association for legal costs incurred in legal proceedings involving the regulations of the United States Department of Commerce, National Oceanic and Atmospheric Administration implementing the Atlantic Large Whale Take Reduction Plan for which the association submits invoices to the department detailing legal costs incurred and paid; and

<u>3. Labor union</u>. To a labor union representing individuals engaged in commercial lobster fishing in the State, up to 1/2 of the balance remaining after allocation to the department under subsection 1 to reimburse the union for legal costs incurred in legal proceedings involving the regulations as set out in subsection 2 for which the union submits invoices to the department detailing legal costs incurred and paid.

The department shall distribute money from the fund according to this section. The department may adopt policies governing the distribution of money from the fund.

§6493. Distribution of funds after June 30, 2024

<u>The department shall distribute money in the fund</u> on June 30, 2024 as set out in this section.

1. Lobster Promotion Fund. An amount up to the amount of the license surcharges placed in the fund pursuant to section 6491 must be deposited into the Lobster Promotion Fund established in section 6455-A, subsection 10.

2. Department. Any balance remaining after the deposit under subsection 1 must be credited to the department.

<u>§6494. Repeal</u>

This subchapter is repealed October 1, 2024.

Sec. 3. Report. The Department of Marine Resources shall report to the joint standing committee of the Legislature having jurisdiction over marine resources matters by February 15, 2024. The report must provide details on disbursements made from the Lobster Legal Defense Fund established in the Maine Revised Statutes, Title 12, section 6491. The committee may report out a bill relating to the contents of the report during the Second Regular Session of the 131st Legislature.

Sec. 4. Appropriations and allocations. The following appropriations and allocations are made.

MAINE LOBSTER MARKETING COLLABORATIVE

Lobster Promotion Fund 0701

Initiative: Deallocates funding because of a reduction in revenue from the license surcharge.

OTHER SPECIAL REVENUE FUNDS	2021-22	2022-23
All Other	\$0	(\$380,000)
OTHER SPECIAL REVENUE FUNDS TOTAL	\$0	(\$380,000)
MAINE LOBSTER MARKETING		
COLLABORATIVE DEPARTMENT TOTALS	2021-22	2022-23
		(#200.000)
OTHER SPECIAL REVENUE FUNDS	\$0	(\$380,000)

DEPARTMENT TOTAL -	\$0	(\$380,000)
ALL FUNDS		

MARINE RESOURCES, DEPARTMENT OF

Lobster Legal Defense Fund N946

Initiative: Provides ongoing allocations to support the State's lobster industry by reimbursing a statewide association of individuals engaged in commercial lobster fishing and the labor union representing individuals engaged in commercial lobster fishing in the State for legal costs incurred and paid in legal proceedings involving the regulations of the United States Department of Commerce, National Oceanic and Atmospheric Administration implementing the Atlantic Large Whale Take Reduction Plan.

OTHER SPECIAL REVENUE FUNDS	2021-22	2022-23
All Other	\$0	\$380,000
OTHER SPECIAL REVENUE FUNDS TOTAL	\$0	\$380,000
MARINE RESOURCES, DEPARTMENT OF		
DEPARTMENT TOTALS	2021-22	2022-23
OTHER SPECIAL REVENUE FUNDS	\$0	\$380,000
DEPARTMENT TOTAL - ALL FUNDS	\$0	\$380,000
SECTION TOTALS	2021-22	2022-23
OTHER SPECIAL REVENUE FUNDS	\$0	\$0
SECTION TOTAL - ALL FUNDS	<u> </u>	\$0

See title page for effective date.

CHAPTER 756

S.P. 671 - L.D. 1937

An Act To Clarify the Exemption from Income Tax and Withholding Tax Liability for Certain Out-of-state Suppliers of Spirits Purchased by the Bureau of Alcoholic Beverages and Lottery Operations

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

Sec. 1. 36 MRSA §5202-D is enacted to read:

<u>§5202-D. Exemption for certain out-of-state suppliers of spirits sold to the Bureau of Alcoholic</u> <u>Beverages and Lottery Operations</u>

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

<u>A.</u> "Bureau" means the Bureau of Alcoholic Beverages and Lottery Operations within the Department of Administrative and Financial Services and includes a contractor or agent of the bureau.

B. "Spirits" has the same meaning as in Title 28-A, section 2, subsection 31.

2. No tax liability or nexus for sale, shipment or storage of spirits. For tax years beginning on or after January 1, 2022, a person domiciled in another state that approves an order or request from outside this State for spirits placed by the bureau is not liable under this Part and may not be considered to have a sufficient nexus to impose liability for any tax imposed pursuant to this Part or to require a pass-through entity to withhold tax for any tax imposed pursuant to this Part based solely on the following in-state activities:

A. The sale of spirits to the bureau, regardless of whether the amount of the sales exceeds the thresholds for nexus specified in section 5200-B, subsection 1;

B. The shipment of spirits from outside this State to any warehouse operated or used by the bureau or to another facility as directed by the bureau;

C. The storage of spirits at any warehouse operated by or used by the bureau or at another facility as directed by the bureau, regardless of whether the value of those spirits exceeds the thresholds for nexus specified in section 5200-B, subsection 1; or

D. Any other activity required by the bureau in order to facilitate the fulfillment of orders of spirits placed by the bureau.

Spirits manufactured or produced outside this State and brought into this State based on an order or request of the bureau when such order or request is approved from outside this State are not subject to tax liability under this Part notwithstanding any delay in transfer of title for those spirits or storage of those spirits at a warehouse operated or used by the bureau pending the transfer of title to the bureau.

3. Effect on protection or exemption from taxation due to other laws. This section may not be construed to reduce any protection or exemption from taxation that arises under 15 United States Code, Sections 381 to 384 or any other provision of law.

4. Rules. The assessor shall adopt rules to implement this section. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.