

# MAINE STATE LEGISLATURE

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**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.**

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**Augusta, Maine**  
**2022**

and the State Controller. By September 30, 2022, the State Controller shall transfer the total amount certified by the commission from the funds designated by the department to the fund. Within 15 days after the State Controller has transferred the total amount to the fund, the Treasurer of State shall pay from the fund to each covered utility the amount attributable to that utility. The covered utility shall deposit funds received into a separate account to be used only for the purposes of this section and not for other purposes.

**Sec. 4. Energy rate relief payments by covered utilities. Resolved:** That, by October 30, 2022, each covered utility shall credit to the account of each eligible customer the amount of relief payment to which the eligible customer is entitled under section 5 unless the eligible customer is no longer a customer of the utility. By November 15, 2022, the covered utility shall report to the department the total amount of relief payments applied to eligible customer accounts and the total number of eligible customers who received an account credit in each relief payment tier specified in section 5, subsections 1 to 3. When a covered utility credits the relief payment to the customer's bill, the utility may deduct that amount from the separate account set aside for purposes of this section under section 3 and treat that amount as if it were a payment by the customer. Any funds that a covered utility does not credit to an eligible customer under this section by June 1, 2023 must be returned to the Treasurer of State, who, by December 31, 2023, shall transfer the funds to the department.

**Sec. 5. Energy rate relief payment distribution. Resolved:** That the department shall determine the amount of relief payments for covered utilities to credit to an eligible customer based on the number of kilowatt-hours billed by the covered utility to the customer on the February 2022 invoice in accordance with the following relief payment tiers:

1. Tier 1 includes eligible customers that used at least 1,000 but no more than 49,999 kilowatt-hours;
2. Tier 2 includes eligible customers that used at least 50,000 but no more than 100,000 kilowatt-hours; and
3. Tier 3 includes eligible customers that used more than 100,000 kilowatt-hours.

**Sec. 6. Energy Rate Relief Fund. Resolved:** That the Energy Rate Relief Fund is established for purposes of facilitating relief payments under this section. The fund consists of all resources transferred to the fund by the State Controller under section 3 and funds identified by the department to implement this section. The fund must be used to provide relief payments to covered utilities or consumer-owned transmission and distribution utilities under this section. The department may use the fund to provide energy rate relief to eligible customers of a consumer-owned transmission and distribution utility. Any amounts remaining in the fund on June 30,

2023 must be transferred by the State Controller to the department.

**Sec. 7. Review. Resolved:** That, by June 30, 2023, the department shall undertake a review of each covered utility to ensure that the relief payment under section 3 has been credited to eligible customers or returned to the State in accordance with section 4. If the department determines that any of the requirements of this section have not been complied with, the department may issue appropriate orders to correct the non-compliance or provide a report to the joint standing committee of the Legislature having jurisdiction over energy, utilities and technology matters recommending legislation to address the matter.

**Sec. 8. Appropriations and allocations. Resolved:** That the following appropriations and allocations are made.

**ECONOMIC AND COMMUNITY DEVELOPMENT, DEPARTMENT OF**

**Energy Rate Relief Fund N961**

Initiative: Provides a base allocation to authorize expenditure of funds received to provide relief payments to covered utilities.

<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2021-22</b>	<b>2022-23</b>
All Other	\$0	\$500
<b>OTHER SPECIAL REVENUE FUNDS TOTAL</b>	\$0	\$500

See title page for effective date.

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**CHAPTER 169  
H.P. 1390 - L.D. 1880**

**Resolve, Directing the Public Higher Education Systems Coordinating Committee To Convene a Stakeholder Group To Study Equity in and Access to Early College Programs**

**Emergency preamble. Whereas,** acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

**Whereas,** this resolve directs the Public Higher Education Systems Coordinating Committee, in collaboration with the Maine Independent Colleges Association and the Department of Education, to study a comprehensive approach on equity in and access to the State's early college programs; and

**Whereas,** the study must be initiated before the 90-day period expires in order that the study may be

completed and a report submitted in time for submission to the next legislative session; and

**Whereas**, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore, be it

**Sec. 1. Stakeholder group. Resolved:** That the Public Higher Education Systems Coordinating Committee, established in the Maine Revised Statutes, Title 20-A, section 9, shall convene a stakeholder group, in collaboration with the Maine Independent Colleges Association and the Department of Education, to study a comprehensive approach on equity in and access to the State's early college programs. The stakeholder group shall make findings and recommendations regarding the following:

1. Establishing a state standard for dual enrollment certification;
2. Improving access to navigational support for high school students;
3. Increasing how and when public colleges accept credits taken through early college programs;
4. How the cap of 10% of the total funding available to the department for postsecondary education that may be used for high school students to take a postsecondary course during the summer term pursuant to Title 20-A, section 4776 limits equitable access for students;
5. The current credit limit per semester pursuant to Title 20-A, section 4775;
6. The eligible student population who may access early college courses and who receives or should receive priority for limited spots;
7. The cost of textbooks or access codes for online textbooks, licensing fees or other costs for course materials;
8. Any recommendations of the State's public higher education and dual enrollment stakeholder group and its report on statewide dual enrollment equity in policy, expected to be published in April of 2022; and
9. Any other areas that affect equity in and access to early college programs in the State.

**Sec. 2. Report. Resolved:** That the Public Higher Education Systems Coordinating Committee with the Maine Independent Colleges Association and the Department of Education shall submit and present a report to the joint standing committee of the Legislature having jurisdiction over education matters no later than February 1, 2023. The report must include, but is not limited to, any recommendations pursuant to the study conducted under section 1, including suggested legislation, to improve the State's early college programs. The

joint standing committee of the Legislature having jurisdiction over education matters may report out legislation related to the report to the 131st Legislature in 2023.

**Emergency clause.** In view of the emergency cited in the preamble, this legislation takes effect when approved.

Effective April 26, 2022.

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## CHAPTER 170

### H.P. 308 - L.D. 428

#### **Resolve, Directing Maine Revenue Services To Review and Report Regarding Worldwide Combined Reporting of Certain Corporations for Income Tax Purposes**

**Sec. 1. Review of worldwide combined reporting by certain corporations for income tax purposes. Resolved:** That the Department of Administrative and Financial Services, Maine Revenue Services, referred to in this resolve as "Maine Revenue Services," shall review in accordance with section 2 the impact on the State's income tax and the State's economy of adopting a system for apportionment of income for purposes of calculating income tax for corporations that are part of an affiliated group with members outside of the United States.

**Sec. 2. Scope of review; report. Resolved:** That Maine Revenue Services shall:

- A. Review the State's corporate income tax law and identify statutory and administrative changes that would be necessary to adopt a corporate income tax system that requires worldwide combined reporting for income tax purposes and that allows a corporation to elect to compute income on a water's edge combined report;
- B. Consider:
  - (1) The need to define income of a combined group under worldwide combined reporting;
  - (2) The need to adjust the State's income tax nexus laws;
  - (3) The need to adjust the State's method of apportioning corporate income for income tax purposes;
  - (4) The implications of permitting corporations to elect to file a return based on water's edge combined reporting and conditions under which a corporation may be allowed to withdraw from that election; and