

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND AND FIFTEEN

—
S.P. 526 - L.D. 1411

An Act To Amend the Tax Laws

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

PART A

Sec. A-1. 10 MRSA §1100-Z, sub-§3, ¶G, as amended by PL 2011, c. 548, §4, is further amended to read:

G. Upon receipt of notice that a qualified community development entity has issued its qualified equity investments or long-term debt securities, the authority shall certify the entity's qualified equity investments or long-term debt securities as qualified equity investments and eligible for tax credits under Title 36, section 5219-HH. The authority shall provide written notice, sent by certified mail or any other means considered feasible by the authority, of the certification to the qualified community development entity, the Department of Administrative and Financial Services, Bureau of Revenue Services and the Commissioner of Administrative and Financial Services. The notice must include the names of persons eligible to claim the tax credits and their respective tax credit amounts. If the names of the persons that are eligible to claim the tax credits change due to a transfer of a qualified equity investment or a change in an allocation pursuant to this subchapter, the qualified community development entity shall notify the authority and the Department of Administrative and Financial Services, Bureau of Revenue Services of that transfer or change.

Sec. A-2. 10 MRSA §1100-Z, sub-§5, as amended by PL 2011, c. 548, §6, is further amended to read:

5. Reporting and disclosure of information. The authority shall require annual reports of a qualified community development entity granted tax credit allocation authority pursuant to subsection 3. Reports ~~may~~ must be shared with the Department of Administrative and Financial Services, Bureau of Revenue Services and the Commissioner of Administrative and Financial Services. Notwithstanding section 975-A, the authority may disclose any information to the Department of Administrative and Financial Services, Bureau of Revenue Services and the Commissioner of Administrative

and Financial Services that it considers necessary for the administration of the program pursuant to this section, Title 36, section 2533 or Title 36, section 5219-HH.

Sec. A-3. 12 MRSA §13003, sub-§2, ¶A, as amended by PL 2013, c. 86, §1 and affected by §5, is repealed.

Sec. A-4. 20-A MRSA §12541, sub-§4-A, as repealed and replaced by PL 2013, c. 525, §3, is amended to read:

4-A. Financial aid package. "Financial aid package" means financial aid obtained by a student ~~after December 31, 2007~~ for attendance at an accredited Maine community college, college or university ~~after December 31, 2007~~. For purposes of a qualified individual claiming an educational opportunity tax credit for tax years beginning on or after January 1, 2013, "financial aid package" may include financial aid obtained for up to 30 credit hours of course work at an accredited non-Maine community college, college or university earned prior to transfer to an accredited Maine community college, college or university, if the 30 credit hours were earned after December 31, 2007 and the transfer occurred after December 31, 2012. For purposes of an employer claiming an educational opportunity tax credit for tax years beginning on or after January 1, 2013, "financial aid package" may include financial aid obtained by a qualified employee ~~after December 31, 2007~~ for attendance at an accredited non-Maine community college, college or university ~~after December 31, 2007~~. The financial aid package may include private loans or less than the full amount of loans under federal programs, depending on the practices of the accredited Maine or non-Maine community college, college or university. Loans are includable in the financial aid package only if entered into prior to July 1, 2023.

Sec. A-5. 36 MRSA §191, sub-§2, ¶HH, as amended by PL 2007, c. 328, §2, is repealed.

Sec. A-6. 36 MRSA §191, sub-§2, ¶¶XX and YY, as enacted by PL 2013, c. 331, Pt. B, §5, are amended to read:

XX. The disclosure of information by the assessor to the board, except that such disclosure is limited to information that is pertinent to an appeal or other action or proceeding before the board; ~~and~~

YY. The inspection and disclosure of information by the board to the extent necessary to conduct appeals procedures pursuant to this Title and issue a decision on an appeal to the parties. The board may make available to the public redacted decisions that do not disclose the identity of a taxpayer or any information made confidential by state or federal statute; ~~and~~

Sec. A-7. 36 MRSA §191, sub-§2, ¶ZZ is enacted to read:

ZZ. The disclosure by the State Tax Assessor to a qualified Pine Tree Development Zone business that has filed a claim for reimbursement under section 2016 of information related to any insufficiency of the claim, including records of a contractor or subcontractor that assigned the claim for reimbursement to the qualified Pine Tree Development Zone business and records of the vendors of the contractor or subcontractor.

Sec. A-8. 36 MRSA §193, sub-§2, ¶C is enacted to read:

C. Unless otherwise provided by a rule adopted pursuant to this subsection, in the case of an employer that submits returns pursuant to Title 26, chapter 13, subchapter 5 or 7, the assessor may require that the returns be filed by electronic data submission.

Sec. A-9. 36 MRSA §841, sub-§4, as amended by PL 2005, c. 218, §10, is further amended to read:

4. Veteran's widow or widower or minor child. Notwithstanding failure to comply with section 706 or ~~section 1181~~, the assessors, on written application within one year from the date of commitment, may make such abatement as they think proper in the case of the unremarried widow or widower or the minor child of a veteran, if the widow, widower or child would be entitled to an exemption under section 653, subsection 1, paragraph D, except for ~~her or his~~ the failure of the widow, widower or child to make application and file proof within the time set by section 653, subsection 1, paragraph G, ~~provided that~~ if the veteran died during the 12-month period preceding the April 1st for which the tax was committed.

Sec. A-10. 36 MRSA §1752, sub-§2-D, as enacted by PL 2007, c. 658, §1, is repealed.

Sec. A-11. 36 MRSA §1752, sub-§2-E, as enacted by PL 2007, c. 658, §2, is repealed.

Sec. A-12. 36 MRSA §1752, sub-§6-A, as amended by PL 2007, c. 627, §41, is repealed and the following enacted in its place:

6-A. Manufacturing facility. "Manufacturing facility" means a site at which are located machinery and equipment used directly and primarily in either:

A. The production of tangible personal property intended to be sold or leased ultimately for final use or consumption; or

B. The production of tangible personal property pursuant to a contract with the Federal Government or any agency of the Federal Government.

"Manufacturing facility" includes the machinery and equipment and all machinery, equipment, structures and facilities located at the site and used in support of production or associated with the production. "Manufacturing facility" does not include a site at which a retailer is primarily engaged in making retail sales of tangible personal property that is not produced by the retailer.

Sec. A-13. 36 MRSA §1752, sub-§14, ¶B, as amended by PL 2011, c. 211, §22, is further amended to read:

B. "Sale price" does not include:

- (1) Discounts allowed and taken on sales;

- (2) Allowances in cash or by credit made upon the return of merchandise pursuant to warranty;
- (3) The price of property returned by customers, when the full price is refunded either in cash or by credit;
- (4) The price received for labor or services used in installing or applying or repairing the property sold, if separately charged or stated;
- (5) Any amount charged or collected, in lieu of a gratuity or tip, as a specifically stated service charge, when that amount is to be disbursed by a hotel, restaurant or other eating establishment to its employees as wages;
- (6) The amount of any tax imposed by the United States on or with respect to retail sales, whether imposed upon the retailer or the consumer, except any manufacturers', importers', alcohol or tobacco excise tax;
- (7) The cost of transportation from the retailer's place of business or other point from which shipment is made directly to the purchaser, provided that those charges are separately stated and the transportation occurs by means of common carrier, contract carrier or the United States mail;
- ~~(8) The fee imposed by Title 10, section 1169, subsection 11;~~
- ~~(9) The fee imposed by section 4832, subsection 1;~~
- ~~(10) The lead acid battery deposit imposed by Title 38, section 1604, subsection 2-B;~~
- (11) Any amount charged or collected by a person engaged in the rental of living quarters as a forfeited room deposit or cancellation fee if the prospective occupant of the living quarters cancels the reservation on or before the scheduled date of arrival;
- ~~(12) The premium imposed on motor vehicle oil by Title 10, section 1020, subsection 6-A; or~~
- (13) Any amount charged for the disposal of used tires; or
- (14) Any charge, deposit, fee or premium imposed by a law of this State.

Sec. A-14. 36 MRSA §1760, sub-§9, as amended by PL 2011, c. 670, §1, is further amended to read:

9. Coal, oil and wood. Coal, oil, wood and all other fuels, except gas and electricity, when bought for cooking and heating in buildings designed and used for both human habitation and sleeping. ~~Kerosene~~ The sale of kerosene or home heating oil that is prepackaged or dispensed from a tank for retail sale in ~~containers~~ a container with a capacity of 5 gallons or less, or the sale of any amount of wood pellets or any 100% compressed wood product intended for use in a wood stove or fireplace, or of any amount of firewood, is presumed to meet the requirements of this subsection when the product is received by the purchaser at the retail location. ~~Until September 30, 2013, a purchase of 1,000 pounds or less of wood pellets or of any 100% compressed wood product intended for use in a wood stove or fireplace is presumed to meet the requirements of this~~

~~subsection. Beginning October 1, 2013, a purchase of any amount of wood pellets is presumed to meet the requirements of this subsection. A purchase of less than one cord of wood is presumed to meet the requirements of this subsection. For purposes of this subsection, "cord" has the same meaning as in Title 10, section 2302, subsection 1.~~

Sec. A-15. 36 MRSA §1760, sub-§18-A, as amended by PL 1975, c. 293, §4 and PL 2003, c. 689, Pt. B, §6, is further amended to read:

18-A. Certain residential child care facilities. Sales to incorporated private nonprofit residential child ~~earing institutions which~~ care facilities that are licensed by the Department of Health and Human Services as child ~~earing institutions~~ care facilities.

Sec. A-16. 36 MRSA §1760, sub-§23-C, ¶A, as amended by PL 2013, c. 86, §2 and affected by §5, is repealed and the following enacted in its place:

A. Motor vehicles other than those that are being leased for a period of less than one year;

Sec. A-17. 36 MRSA §1760, sub-§23-C, ¶E, as enacted by PL 1999, c. 759, §2 and affected by §5, is amended to read:

E. Camper trailers, including truck campers, other than those that are being leased for a period of less than one year.

Sec. A-18. 36 MRSA §1760, sub-§25, ¶C, as enacted by PL 2009, c. 620, §1 and affected by §2, is amended to read:

C. If, for a purpose other than temporary storage, a watercraft is present in ~~the~~ this State for more than 30 days during the 12-month period following its date of purchase, the exemption is applies only to 60% of the sale price of the watercraft or materials for the construction, repair, alteration, refitting, reconstruction, overhaul or restoration of the watercraft, as specified in paragraph A.

Sec. A-19. 36 MRSA §1760, sub-§25-C is enacted to read:

25-C. Snowmobile; all-terrain vehicle. The sale of a snowmobile, as defined in Title 12, section 13001, subsection 25, or an all-terrain vehicle, as defined in Title 12, section 13001, subsection 3, to an individual who is not a resident of this State, unless the seller is a retailer in this State.

Sec. A-20. 36 MRSA §1760, sub-§43, as amended by PL 1983, c. 828, §6, is further amended to read:

43. Child care facilities. Sales to licensed, incorporated nonprofit ~~nursery schools and day care centers~~ child care facilities.

Sec. A-21. 36 MRSA §1760, sub-§44, as reallocated by PL 1983, c. 562, is amended to read:

44. Certain church-affiliated residential homes. Sales to ~~any church-affiliated~~ an incorporated, church-affiliated nonprofit organization which that operates, ~~under a charter granted by the Legislature,~~ a residential home for adults.

Sec. A-22. 36 MRSA §1760, sub-§54, as amended by PL 2001, c. 396, §23 and PL 2003, c. 689, Pt. B, §6, is further amended to read:

54. SNAP and WIC purchases. Sales of items purchased with ~~federal food stamps~~ instruments distributed by the Department of Health and Human Services pursuant to the Supplemental Nutrition Assistance Program or the Women, Infants and Children, WIC, Special Supplemental Food Program ~~food instruments distributed by the Department of Health and Human Services.~~

Sec. A-23. 36 MRSA §1760, sub-§73, as enacted by PL 1989, c. 871, §15, is amended to read:

73. Seedlings for commercial forestry use. Sales of tree seedlings for use in commercial forestry. ~~This subsection takes effect September 1, 1990.~~

Sec. A-24. 36 MRSA §1764, as amended by PL 2013, c. 331, Pt. C, §9, is further amended to read:

§1764. Tax against certain casual sales

The tax imposed by this Part must be levied upon all casual rentals of living quarters in a hotel, rooming house, tourist camp or trailer camp and upon all casual sales involving the sale of trailers, truck campers, motor vehicles, special mobile equipment, watercraft or aircraft unless the property is sold for resale at retail sale or to a corporation, partnership, trust, limited liability company or limited liability partnership when the seller is the owner of 50% or more of the common stock of the corporation or of the ownership interests in the partnership, trust, limited liability company or limited liability partnership. This section does not apply to the rental of living quarters rented for a total of fewer than 15 days in the calendar year, except that a person who owns and offers for rental more than one property in the State during the calendar year is liable for collecting sales tax with respect to the rental of each unit regardless of the number of days for which it is rented. For purposes of this section, "special mobile equipment" does not include farm tractors and lumber harvesting vehicles or loaders.

Sec. A-25. 36 MRSA §1811, 3rd ¶, as repealed and replaced by PL 2003, c. 510, Pt. C, §12 and affected by §13, is amended to read:

~~Rental~~ The value of the rental or lease of an automobile for one year or more ~~must be taxed at the time of the lease or rental transaction at 5% of~~ is the following: the total monthly lease payment multiplied by the number of payments in the lease or rental, the amount of equity involved in any trade-in and the value of any cash down payment. Collection and remittance of the tax is the responsibility of the person that negotiates the lease transaction with the lessee.

Sec. A-26. 36 MRSA §1812, sub-§1, as amended by PL 2013, c. 368, Pt. M, §3, is further amended to read:

1. Computation. Every retailer shall add the sales tax imposed by chapters 211 to 225, or the average equivalent of that tax, to ~~his~~ the sale price, except as otherwise provided, and when added the tax ~~shall constitute~~ constitutes a part of the price, ~~shall be~~ is a debt of the purchaser to the retailer until paid and ~~shall be~~ is recoverable at law in the same manner as the purchase price. When the sale price ~~shall involve~~ involves a fraction of a dollar, the ~~tax~~ retailer shall ~~be added~~ add the tax to the sale price upon the following schedules:

A-1. If the tax rate is 5%:

Amount of Sale Price	Amount of Tax
\$0.01 to \$0.10, inclusive	0¢
.11 to .20, inclusive	1¢
.21 to .40, inclusive	2¢
.41 to .60, inclusive	3¢
.61 to .80, inclusive	4¢
.81 to 1.00, inclusive	5¢

A-2. If the tax rate is 5 1/2%:

Amount of Sale Price	Amount of Tax
\$0.01 to \$0.09, inclusive	0¢
.10 to .18, inclusive	1¢
.19 to .36, inclusive	2¢
.37 to .54, inclusive	3¢
.55 to .72, inclusive	4¢
.73 to .90, inclusive	5¢
.91 to 1.09, inclusive	6¢
1.10 to 1.27, inclusive	7¢
1.28 to 1.45, inclusive	8¢
1.46 to 1.63, inclusive	9¢
1.64 to 1.81, inclusive	10¢
1.82 to 2.00, inclusive	11¢

B. If the tax rate is 7%:

Amount of Sale Price	Amount of Tax
\$0.01 to \$0.07, inclusive	0¢
.08 to .21, inclusive	1¢
.22 to .35, inclusive	2¢
.36 to .49, inclusive	3¢
.50 to .64, inclusive	4¢
.65 to .78, inclusive	5¢
.79 to .92, inclusive	6¢
.93 to 1.00, inclusive	7¢

D. If the tax rate is 10%:

Amount of Sale Price	Amount of Tax
\$0.01 to \$0.10, inclusive	0¢
.11 to .20, inclusive	2¢
.21 to .40, inclusive	4¢
.41 to .60, inclusive	6¢
.61 to .80, inclusive	8¢
.81 to 1.00, inclusive	10¢

E. If the tax rate is 8%:

Amount of Sale Price	Amount of Tax
\$0.01 to \$0.06, inclusive	0¢
.07 to .13, inclusive	1¢
.14 to .25, inclusive	2¢
.26 to .38, inclusive	3¢
.39 to .50, inclusive	4¢
.51 to .63, inclusive	5¢
.64 to .75, inclusive	6¢
.76 to .88, inclusive	7¢
.89 to 1.00, inclusive	8¢

When the sale price exceeds \$1, the tax to be added to the price ~~shall be~~ is the scheduled amount for each whole dollar plus the scheduled amount for each fractional part of \$1.

Sec. A-27. 36 MRSA §2012, as amended by PL 1967, c. 88, is repealed and the following enacted in its place:

§2012. Refund of sales tax on goods removed from State

A business that operates both within and without this State may request a refund of Maine sales tax paid at the time of purchase on tangible personal property that is placed in inventory in this State and subsequently withdrawn from inventory for:

1. Use outside the State. Use at a fixed location of the business in another taxing jurisdiction;

2. Fabrication, attachment or incorporation outside the State. Fabrication, attachment or incorporation into other tangible personal property for use at a fixed location of the business in another taxing jurisdiction; or

3. Incorporation into real property. Incorporation into real property located in another taxing jurisdiction.

In order to be eligible for the refund, the tangible personal property on which sales tax was paid may not be used by the business prior to its withdrawal from inventory for any purpose other than storage or the fabrication, attachment or incorporation described in subsection 2. The business must also maintain inventory records by which the acquisition and disposition of such tangible personal property may be traced. A refund may not be made when the taxing jurisdiction to which the tangible personal property is

removed levies a sales or use tax. Refunds under this section must be requested in accordance with section 2011.

Sec. A-28. 36 MRSA §2019, as enacted by PL 2007, c. 658, §3, is repealed.

Sec. A-29. 36 MRSA §2521-A, first ¶, as repealed and replaced by PL 2007, c. 627, §54 and affected by §96, is amended to read:

Every insurance company, association, producer or attorney-in-fact of a reciprocal insurer subject to the tax imposed by this chapter shall make payment of estimated tax on or before the last day of each April, the 25th day of each June and the last day of each October ~~file with the State Tax Assessor, on forms prescribed by the assessor, a return for the quarter ending on the last day of the preceding calendar month, except for the return due on the 25th day of June, which is for the quarter ending June 30th. A final return must be filed on or before March 15th, covering the prior calendar year. The 3 quarterly returns may be on an estimated basis, as long as each~~ Each April and June ~~installment equals estimated tax payment must equal~~ 35% of the total tax paid for the preceding calendar year or at least 35% of the total tax to be paid for the current calendar year and each October ~~installment equals estimated tax payment must equal~~ 15% of the total tax paid for the preceding calendar year or at least 15% of the total tax to be paid for the current calendar year. A final return must be filed on or before March 15th covering the prior calendar year.

Sec. A-30. 36 MRSA §2551, sub-§10, as amended by PL 2013, c. 331, Pt. C, §12, is further amended to read:

10. Private nonmedical institution. "Private nonmedical institution ~~or personal home care~~" means a person licensed by the Department of Health and Human Services to provide private nonmedical institution ~~or personal home care~~ services to 4 or more MaineCare-eligible and other residents in single or multiple facilities under a written agreement with the Department of Health and Human Services. "Private nonmedical institution ~~or personal home care~~" does not include a health insurance organization, hospital, nursing home or community health care center.

Sec. A-31. 36 MRSA §2551, sub-§11, as amended by PL 2013, c. 331, Pt. C, §13, is further amended to read:

11. Private nonmedical institution. "Private nonmedical institution ~~or personal home care~~ services" means services, including food, shelter and treatment, that are provided by a private nonmedical institution ~~or personal home care~~.

Sec. A-32. 36 MRSA §2552, sub-§1, ¶G, as amended by PL 2013, c. 331, Pt. C, §14, is further amended to read:

G. Private nonmedical institution ~~or personal home care~~ services;

Sec. A-33. 36 MRSA §2556, sub-§5, as enacted by PL 2003, c. 673, Pt. V, §25 and affected by §29, is repealed.

Sec. A-34. 36 MRSA §2557, sub-§§9 and 10, as enacted by PL 2003, c. 673, Pt. V, §25 and affected by §29, are amended to read:

9. Child care facilities. Sales to licensed, incorporated nonprofit ~~nursery schools and day care centers~~ child care facilities;

10. Certain church-affiliated residential homes. Sales to ~~any~~ an incorporated church-affiliated nonprofit organization that operates, ~~under a charter granted by the Legislature,~~ a residential home for adults;

Sec. A-35. 36 MRSA §2559, as amended by PL 2011, c. 542, Pt. A, §141, is further amended to read:

§2559. Application of revenues

Revenues derived by the tax imposed by this chapter must be credited to a General Fund suspense account. On or before the last day of each month, the State Controller shall transfer a percentage of the revenues received by the State Tax Assessor during the preceding month pursuant to the tax imposed by section 2552, subsection 1, paragraphs A to F and L to the Local Government Fund as provided by Title 30-A, section 5681, subsection 5. The balance remaining in the General Fund suspense account must be transferred to service provider tax General Fund revenue. On or before the 15th day of each month, the State Controller shall transfer all revenues received by the assessor during the preceding month pursuant to the tax imposed by section 2552, subsection 1, paragraphs G to J and M to the Medical Care Services Other Special Revenue Funds account, the Other Special Revenue Funds Mental Health Services - Community Medicaid program, the Medicaid Services - Adult Developmental Services program and the Office of Substance Abuse - Medicaid Seed program within the Department of Health and Human Services.

Sec. A-36. 36 MRSA §4362-A, sub-§1, as enacted by PL 1997, c. 458, §3, is amended to read:

1. Generally. A distributor doing business in this State shall obtain a license from the assessor. A license must be obtained for each wholesale outlet maintained by the distributor. A distributor's license must be prominently displayed on the premises covered by the license. A distributor's license issued pursuant to this section is not a license within the meaning of that term in the Maine Administrative Procedure Act.

Sec. A-37. 36 MRSA §4402, sub-§1, as enacted by PL 2005, c. 627, §7, is amended to read:

1. Generally. Every distributor shall obtain a license from the State Tax Assessor before engaging in business. A retailer required to be licensed as a distributor pursuant to this chapter must also hold a current retail tobacco license issued under Title 22, section 1551-A. A distributor's license issued pursuant to this section is not a license within the meaning of that term in the Maine Administrative Procedure Act.

Sec. A-38. 36 MRSA §5102, sub-§8, as amended by PL 1997, c. 24, Pt. C, §9 and affected by §16, is further amended to read:

8. Maine net income. "Maine net income" means, for any taxable year for any corporate taxpayer, the taxable income of that taxpayer for that taxable year under the laws of the United States as modified by section 5200-A and apportionable to this State under chapter 821. ~~To the extent that it derives from~~ With respect to a unitary business carried on by 2 or more members of an affiliated group, the "Maine net income of a corporation is determined by apportioning that part of the federal taxable income of the entire group that derives from " means the taxable income of the unitary business under the laws of the United States as modified by section 5200-A and apportionable to this State under chapter 821. If a taxable corporation is an S corporation, "Maine net income" means the amount taxable at the federal level pursuant to the Code, Sections 1374 and 1375.

Sec. A-39. 36 MRSA §5122, sub-§2, ¶X, as amended by PL 2013, c. 546, §14, is further amended to read:

X. The taxpayer's pro rata share of an amount that was previously added back to federal taxable income pursuant to section 5200-A, subsection 1, paragraph N; section 5200-A, subsection 1, paragraph T; section 5200-A, subsection 1, paragraph Y, subparagraph (2); ~~or~~ section 5200-A, subsection 1, paragraph AA, subparagraph (2); or section 5200-A, subsection 1, paragraph BB by a corporation of which the taxpayer is a shareholder and by which, absent an S corporation election, the corporation could have reduced its federal taxable income for the taxable year pursuant to section 5200-A, subsection 2, paragraph M, R, V ~~or~~ Y or Z;

Sec. A-40. 36 MRSA §5122, sub-§2, ¶BB, as amended by PL 2011, c. 240, §31, is further amended to read:

BB. The amount of pension benefits to the extent included in federal adjusted gross income under a military retirement plan as defined in paragraph M or M-1 that exceed the amount of military retirement plan pension benefits deducted under paragraph M or M-1 and that are received by a person who practices as a licensed dentist in this State for an average of at least 20 hours per week during the tax year and who accepts patients who receive benefits under the MaineCare program administered under Title 22, chapter 855;

Sec. A-41. 36 MRSA §5216-B, sub-§2, as amended by PL 2013, c. 438, §6, is further amended to read:

2. Credit. An investor is entitled to a credit against the tax otherwise due under this Part equal to the amount of the tax credit certificate issued by the Finance Authority of Maine in accordance with Title 10, section 1100-T and as limited by this section. Except with respect to tax credit certificates issued under Title 10, section 1100-T, subsection 2-C, in the case of partnerships, limited liability companies, S corporations, nontaxable trusts and any other entities that are treated as flow-through entities for tax purposes under the Code, the individual partners, members, stockholders, beneficiaries or equity owners of such entities must be treated as the investors under this section and are allowed

a credit against the tax otherwise due from them under this Part in proportion to their respective interests in those partnerships, limited liability companies, S corporations, trusts or other flow-through entities. Except as limited or authorized by subsection 3 or 4, 25% of the credit must be taken in the taxable year in which the investment is made and 25% per year must be taken in each of the next 3 taxable years. With respect to tax credit certificates issued under Title 10, section 1100-T, subsection 2-C, the credits are fully refundable and the investor ~~may~~ shall file a return requesting a refund for an investment for which it has received a tax credit certificate ~~on or after January 1st of~~ in the calendar year ~~after~~ following the calendar year ~~in~~ during which the investment was made.

Sec. A-42. 36 MRSA §5217-D, sub-§1, ¶B-1, as enacted by PL 2013, c. 525, §15, is amended to read:

B-1. "Financial aid package" means financial aid obtained by a student ~~after December 31, 2007~~ for attendance at an accredited Maine community college, college or university ~~after December 31, 2007~~. For purposes of a qualified individual claiming a credit under this section for tax years beginning on or after January 1, 2013, the financial aid package may include financial aid obtained for up to 30 credit hours of course work at an accredited non-Maine community college, college or university earned prior to transfer to an accredited Maine community college, college or university, if the 30 credit hours were earned after December 31, 2007 and the transfer occurred after December 31, 2012. For purposes of an employer claiming a credit under this section for tax years beginning on or after January 1, 2013, the financial aid package may include financial aid obtained by a qualified employee ~~after December 31, 2007~~ for attendance at an accredited non-Maine community college, college or university ~~after December 31, 2007~~. The financial aid package may include private loans or less than the full amount of loans under federal programs, depending on the practices of the accredited Maine or non-Maine community college, college or university. Loans are includable in the financial aid package only if entered into prior to July 1, 2023.

PART B

Sec. B-1. 25 MRSA §1542-A, sub-§1, ¶I, as amended by PL 2013, c. 546, §2, is further amended to read:

I. Who is a prospective adoptive parent not the biological parent as required under Title 18-A, section 9-304, subsection (a-1); ~~or~~

Sec. B-2. 25 MRSA §1542-A, sub-§1, ¶J, as enacted by PL 2013, c. 546, §3, is amended to read:

J. Who has applied for employment with the Department of Administrative and Financial Services, Bureau of Revenue Services and whose fingerprints have been required by the State Tax Assessor pursuant to Title 36, section 194-B;~~;~~

Sec. B-3. 25 MRSA §1542-A, sub-§1, ¶¶K and L are enacted to read:

K. Who has applied for employment with the Department of Administrative and Financial Services, Bureau of Revenue Services, Office of Tax Policy and whose

fingerprints have been required by the Associate Commissioner for Tax Policy pursuant to Title 36, section 194-B; or

L. Who is assigned to provide services to the Department of Administrative and Financial Services, Bureau of Revenue Services pursuant to a contract or subcontract for services to the bureau and whose fingerprints have been required by the State Tax Assessor pursuant to Title 36, section 194-C.

Sec. B-4. 25 MRSA §1542-A, sub-§3, ¶K is enacted to read:

K. The State Police shall take or cause to be taken the fingerprints of the person named in subsection 1, paragraph K or L at the request of that person and upon payment of the expenses by the Department of Administrative and Financial Services, Bureau of Revenue Services as required by Title 36, section 194-C, subsection 2.

Sec. B-5. 25 MRSA §1542-A, sub-§4, as amended by PL 2013, c. 546, §5, is further amended to read:

4. Duty to submit to State Bureau of Identification. It is the duty of the law enforcement agency taking the fingerprints as required by subsection 3, paragraphs A, B and G to transmit immediately to the State Bureau of Identification the criminal fingerprint record. Fingerprints taken pursuant to subsection 1, paragraph C, D, E or F or pursuant to subsection 5 may not be submitted to the State Bureau of Identification unless an express request is made by the commanding officer of the State Bureau of Identification. Fingerprints taken pursuant to subsection 1, paragraph G must be transmitted immediately to the State Bureau of Identification to enable the bureau to conduct state and national criminal history record checks for the Department of Education. The bureau may not use the fingerprints for any purpose other than that provided for under Title 20-A, section 6103. The bureau shall retain the fingerprints, except as provided under Title 20-A, section 6103, subsection 9. Fingerprints taken pursuant to subsection 1, paragraph I and subsection 3, paragraph I must be transmitted immediately to the State Bureau of Identification to enable the bureau to conduct state and national criminal history record checks for the court and the Department of Public Safety, Gambling Control Board, respectively. Fingerprints taken pursuant to subsection 1, paragraph J, K or L must be transmitted immediately to the State Bureau of Identification to enable the bureau to conduct state and national criminal history record checks for the Department of Administrative and Financial Services, Bureau of Revenue Services.

Sec. B-6. 36 MRSA §194-B, first ¶, as enacted by PL 2013, c. 546, §7, is amended to read:

As part of the process of evaluating an applicant for employment with the bureau ~~on~~ ~~or after January 1, 2015~~, the assessor shall perform a national criminal history record check in accordance with this section, except the Associate Commissioner for Tax Policy shall perform a national criminal history record check for an applicant for employment with the Office of Tax Policy.

Sec. B-7. 36 MRSA §194-B, sub-§1, as enacted by PL 2013, c. 546, §7, is amended to read:

1. Criminal history record information obtained from the Federal Bureau of Investigation. The assessor shall obtain national criminal history record information from the Federal Bureau of Investigation for any person not then employed with the Bureau of Revenue Services who has applied for and may be offered employment, except that for a person who has applied for and may be offered employment with the bureau's Office of Tax Policy, the Associate Commissioner for Tax Policy shall obtain the national criminal history record information.

Sec. B-8. 36 MRSA §194-B, sub-§3, as enacted by PL 2013, c. 546, §7, is amended to read:

3. Confidentiality. All information obtained by the assessor or the Associate Commissioner for Tax Policy pursuant to this section is confidential and not a public record pursuant to Title 1, chapter 13.

Sec. B-9. 36 MRSA §194-C is enacted to read:

§194-C. National criminal history record information of providers of contract services

The assessor shall perform a national criminal history record check of all the bureau's contractors and their respective employees, subcontractors and subcontractors' employees who provide services to the bureau under an identified contract. For purposes of this section, "identified contract" means a contract that the assessor determines involves access or the substantial possibility of access to the bureau's information technology systems or to confidential taxpayer information.

1. Criminal history record information obtained from the Federal Bureau of Investigation. The assessor shall obtain national criminal history record information from the Federal Bureau of Investigation for any individual who provides or is assigned to provide services to the Bureau of Revenue Services pursuant to an identified contract.

2. Fingerprinting. An individual who is assigned to provide services to the Bureau of Revenue Services pursuant to an identified contract must consent to having fingerprints taken for use in accordance with this section before the individual may provide these services. The State Police shall take or cause to be taken the individual's fingerprints and shall forward the fingerprints to the Department of Public Safety, State Bureau of Identification so that the State Bureau of Identification can conduct the state and national criminal history record checks. The State Police may charge the Bureau of Revenue Services for the expenses incurred in processing state and national criminal history record checks. The full fee charged under this subsection must be deposited in a dedicated revenue account for the State Bureau of Identification with the purpose of paying costs associated with the maintenance and replacement of its criminal history record systems.

3. Confidentiality. All information obtained by the assessor pursuant to this section is confidential and not a public record pursuant to Title 1, chapter 13.

4. Individual's access to criminal history record information. The Bureau of Revenue Services shall provide an individual who provides fingerprints pursuant to subsection 2 with access to information obtained pursuant to this section, if requested, by providing a paper copy of the criminal history record information directly to the individual, but only after the Bureau of Revenue Services confirms that the individual is the subject of the record. In addition, the Bureau of Revenue Services shall publish guidance on requesting such information from the Federal Bureau of Investigation.

5. Application to other state agencies. This section does not apply to services provided by another agency of this State.

Sec. B-10. Effective date. That section of this Part that enacts the Maine Revised Statutes, Title 36, section 194-C takes effect March 1, 2016.