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S.P. 80

In Senate, January 12, 2023

An Act to Allow Incentive Continuity Following a Catastrophic Occurrence Under the Pine Tree Development Zone and Major Food Processing and Manufacturing Facility Expansion Tax Credit Programs

Submitted by the Department of Economic and Community Development pursuant to Joint Rule 204.

Reference to the Committee on Innovation, Development, Economic Advancement and Business suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by President JACKSON of Aroostook.

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

2 **Sec. 1. 30-A MRSA §5250-I, sub-§4**, as amended by PL 2009, c. 461, §3, is further
3 amended to read:

4 **4. Base level of employment.** "Base level of employment" means the greater of either
5 the total employment in the State of a business as of March 31st, June 30th, September 30th
6 and December 31st of the calendar year immediately preceding the year of the business's
7 application to become a certified Pine Tree Development Zone business divided by 4 or its
8 average employment during the base period. Pursuant to section 5250-J, subsection 4-A,
9 "base level of employment" may be adjusted to ~~mean 25% of the average number of~~
10 ~~employees of that business over the 3 months immediately preceding the catastrophic~~
11 ~~occurrence~~ subtract the reduction in employment at the locations affected by the
12 catastrophic occurrence to the extent that the employment was included in the base level of
13 employment at the time of application for certification under section 5250-O.

14 Pursuant to section 5250-J, subsection 4-C, "base level of employment" must be adjusted
15 for a qualified business that has more than one location in the State and creates 250 or more
16 jobs at one of these locations, so that the base level of employment is calculated from the
17 location of the significant employment expansion of 250 jobs or more on the basis of that
18 specific location.

19 **Sec. 2. 30-A MRSA §5250-J, sub-§4-A**, as enacted by PL 2009, c. 21, §5, is
20 amended to read:

21 **4-A. Catastrophic occurrence; benefits.** A qualified Pine Tree Development Zone
22 business ~~whose primary purpose is to support the State's working waterfront industry~~ may
23 apply for an adjustment of the base level of employment as described in this section, if it
24 meets the following criteria:

25 ~~A. It is located on a working waterfront in a Pine Tree Development Zone;~~

26 B. ~~It has~~ Has sustained at least a ~~5%~~ 15% loss of employed workers due to a
27 catastrophic occurrence; ~~and~~.

28 ~~C. It has appropriate infrastructure and zoning or other land use regulations in place.~~

29 For the purposes of this section and calculation of Pine Tree Development Zone benefits
30 in section 5250-I, subsection 14, the base level of employment may be adjusted to ~~mean~~
31 ~~25% of the average number of employees of that business over the 3 months immediately~~
32 ~~preceding the catastrophic occurrence~~ subtract the reduction in employment at the locations
33 affected by the catastrophic occurrence to the extent that the employment was included in
34 the base level of employment at the time of application for certification under section
35 5250-O. A qualified business must apply for an adjustment of the base level of employment
36 within ~~16 months~~ 2 calendar years of the catastrophic occurrence. ~~Applications pursuant~~
37 ~~to this subsection must be received by August 1, 2011.~~

38 **Sec. 3. 36 MRSA §5219-VV, sub-§1, ¶B-1** is enacted to read:

39 B-1. "Catastrophic occurrence" means accidental fire, flood, hurricane, windstorm,
40 earthquake or other similar event.

41 **Sec. 4. 36 MRSA §5219-VV, sub-§8** is enacted to read:

