

support the operations of Bureau of Revenue Services tax administration must be capable of collecting data that facilitates evaluation of tax expenditures conducted for the purpose of legislative oversight of those programs.

## **PART K SUMMARY**

This Part extends the time to repay the financial agreement authorized by PL 2019, c. 343, Part O.

## **PART L**

**Sec. L-1. Transfer from General Fund unappropriated surplus; Maine Budget Stabilization Fund.** Notwithstanding any provision of law to the contrary, the State Controller shall transfer \$41,000,000 during fiscal year 2020-21 from the General Fund unappropriated surplus to the Maine Budget Stabilization Fund established in the Maine Revised Statutes, Title 5, section 1532.

## **PART L SUMMARY**

This Part requires the transfer of \$41,000,000 in fiscal year 2020-21 from the unappropriated surplus of the General Fund to the Maine Budget Stabilization Fund.

## **PART M**

**Sec. M-1. 10 MRSA §1020, sub-§2, ¶D,** as amended by PL 2009, c. 434, §1 and affected by §84, is further amended to read:

D. All revenue received from the State Tax Assessor pursuant to former subsection 6 and former subsection 6-A.

**Sec. M-2. 10 MRSA §1020, sub-§6-A,** as repealed and replaced by PL 2011, c. 211, §5 and affected by §27, is repealed.

**Sec. M-3. 10 MRSA §1020-B,** as amended by PL 2011, c. 211, §13, is repealed.

**Sec. M-4. 10 MRSA §1020-C, sub-§1, ¶A,** as amended by PL 2011, c. 548, §1 and affected by §36, is further amended to read:

A. “Eligible dealer” means a motor vehicle oil dealer that has sold or distributed motor vehicle oil outside the State on which the motor vehicle oil premium was imposed by section 1020, former subsection 6-A.

**Sec. M-5. 10 MRSA §1020-D** is enacted to read:

**§ 1020-D. Repeal.**

This subchapter is repealed September 30, 2021.

**Sec. M-6. 10 MRSA §1053, sub-§6, ¶E**, as amended by PL 2007, c. 464, §9, is further amended to read:

E. The sum of \$120,000,000 consisting of not more than \$100,000,000 for loans and up to \$20,000,000 for use of bond proceeds to fund capital reserve funds for revenue obligation securities issued pursuant to this subchapter relating to loans for paper industry job retention projects; and

**Sec. M-7. 10 MRSA §1053, sub-§6, ¶F**, as amended by PL 2007, c. 464, §9, is further amended to read:

F. The sum of \$100,000,000 consisting of not more than \$85,000,000 for loans and up to \$15,000,000 for use of bond proceeds to fund capital reserve funds for revenue obligation securities issued pursuant to this subchapter relating to loans for transmission facilities projects as defined in section 963-A, subsection 49-H ~~;~~ and .

**Sec. M-8. 10 MRSA §1053, sub-§6, ¶G**, as enacted by PL 2007, c. 464, §9, is repealed.

**Sec. M-9. 36 MRSA §112, sub-§8, ¶A**, as amended by PL 2011, c. 548, §10, is further amended to read:

A. Collection of the tax on fire insurance companies imposed by Title 25, section 2399; and

**Sec. M-10. 36 MRSA §112, sub-§8, ¶D**, as amended by PL 2011, c. 548, §10, is repealed.

**Sec. M-11. 36 MRSA §144, sub-§2, ¶A**, as amended by PL 2011, c. 211, §18 and c. 380, Pt. M, §2, is further amended to read:

A. Subsection 1 does not apply in the case of ~~premiums imposed pursuant to Title 10, section 1020, subsection 6-A,~~ sales and use taxes imposed by Part 3, estate taxes imposed by chapter 575 or 577, income taxes imposed by Part 8 and any other tax imposed by this Title for which a specific statutory refund provision exists.

**Sec. M-12. 36 MRSA §191, sub-§2, ¶RR**, as corrected by RR 2011, c. 1, §51, is repealed.

**Sec. M-13. Transfer from the Waste Motor Oil Revenue Fund to the Uncontrolled Sites Fund.** Notwithstanding any provision of the Maine Revised Statutes, Title 10, section 1020 to the contrary, as soon as practicable after the effective date of this legislation, the Finance Authority of Maine shall transfer to the Uncontrolled Sites Fund established under Title 38, section 1364,

subsection 6 all amounts remaining in the Waste Motor Oil Revenue Fund after payment of the authority's fund administration expenses to the effective date of the legislation.

## **PART M SUMMARY**

This Part amends the Finance Authority of Maine's waste motor oil disposal site remediation program by directing all remaining funds in the Waste Motor Oil Revenue Fund to the Department of Environmental Protection's Uncontrolled Sites Fund and by repealing the laws governing the program. Except for the statutory provision regarding the premium imposed on the sale or distribution of motor vehicle oil, the laws governing the program are repealed September 30, 2021. The premium imposed on the sale or distribution of motor vehicle oil previously terminated by operation of law, and repeal of the corresponding statutory provision is effective when the legislation is approved. The bill also amends other sections of law by correcting cross-references and making technical changes resulting from the repeal of the laws governing the program.

## **PART N**

**Sec. N-1. 22 MRSA, §3762, sub-§8, ¶B**, as amended by PL 2015, c. 267, Pt. RRRR, §3, is further amended to read:

B. The department shall provide limited transitional transportation benefits to meet employment-related costs to ASPIRE-TANF program participants who lose eligibility for TANF assistance due to employment, and to employed families with children with income less than 200% of the nonfarm income official poverty line. The department may also make transitional transportation benefits available to families in which one or both adults are working and who, although they remain financially eligible for TANF benefits, request that their benefits be terminated. Benefits may be provided for up to 18 months ~~following loss of TANF eligibility.~~ The department may adopt rules that impose a weekly limit on available transitional transportation benefits and that require a contribution from each participant toward the cost of transportation. For the purposes of employed families, whose household income is less than 200% of the nonfarm income official poverty line and who do not qualify based on the loss of TANF due to earnings or are a two parent household who request termination of TANF benefits when at least one adult is working, the department may use up to \$1.4 million annually from the federal TANF block grant for expenditures under this program.

## **PART N SUMMARY**

This Part changes eligibility for transitional transportation to include families who are employed and have income less than 200% of the nonfarm income official poverty line. It also allows the department to use up to \$1.4 million annually in TANF block grant expenditures to support employed families who have transportation costs and have income less than 200% of the nonfarm income official poverty line.