



# 126th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2013

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Legislative Document

No. 412

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H.P. 288

House of Representatives, February 12, 2013

### **An Act To Expand Employment Tax Increment Financing To Support Job Creation**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative CHENETTE of Saco.  
Cosponsored by Representatives: MacDONALD of Old Orchard Beach, NADEAU of  
Winslow, POULIOT of Augusta, TURNER of Burlington, WILSON of Augusta, Senators:  
DUTREMBLE of York, VALENTINO of York.

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

2 **Sec. 1. 36 MRSA §6753, sub-§11**, as amended by PL 2001, c. 157, §1, is further  
3 amended to read:

4 **11. Qualified business.** "Qualified business" means any for-profit business in this  
5 State, other than a public utility as defined by Title 35-A, section 102, that adds ~~5~~ 2 or  
6 more qualified employees above its base level of employment in this State within any  
7 ~~2-year~~ one-year period commencing on or after January 1, 1996 and that meets one of the  
8 following criteria:

9 A. The business is not engaged in retail operations;

10 B. The business is engaged in retail operations but less than 50% of its total annual  
11 revenues from Maine-based operations are derived from sales taxable in this State; or

12 C. The business is engaged in retail operations and can demonstrate to the  
13 commissioner by a preponderance of the evidence that any increased sales will not  
14 include sales tax revenues derived from a transferring or shifting of retail sales from  
15 other businesses in this State.

16 For purposes of this subsection, "retail operations" means sales of consumer goods for  
17 household use to consumers who personally visit the business location to purchase the  
18 goods.

19 **SUMMARY**

20 This bill expands the employment tax increment financing program to include for-  
21 profit businesses that add at least 2 new qualified employees within a one-year period.