



# 132nd MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2025

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Legislative Document

No. 1819

H.P. 1217

House of Representatives, April 29, 2025

### **An Act Regarding the Brunswick Naval Air Station Job Increment Financing Fund**

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Reference to the Committee on Housing and Economic Development suggested and ordered printed.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative ANKELES of Brunswick.  
Cosponsored by President DAUGHTRY of Cumberland.

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

2 **Sec. 1. 5 MRSA §13083-H, sub-§10** is enacted to read:

3 **10. Remote employee.** "Remote employee" means an employee who performs  
4 employment duties outside of a traditional office environment, including from the  
5 employee's home or other location that is not on the premises of the employer.

6 **Sec. 2. 5 MRSA §13083-S-1, sub-§3, ¶E**, as enacted by PL 2009, c. 641, §9, is  
7 amended to read:

8 E. Payments made to the fund must be allocated as follows:

9 (1) For payments transferred to the fund in 2011 and 2012, 100% must be allocated  
10 to the college;

11 (2) For payments made to the fund in 2013, 75% must be allocated to the college  
12 and 25% must be allocated to the authority; ~~and~~

13 (3) For payments made to the fund in 2014 and after, 50% must be allocated to the  
14 college and 50% must be allocated to the authority; and

15 (4) For payments made to the fund in 2026 and after, 25% must be allocated to the  
16 college and 75% must be allocated to the authority.

17 **Sec. 3. 5 MRSA §13083-S-1, sub-§3, ¶F**, as enacted by PL 2009, c. 641, §9, is  
18 amended to read:

19 F. Payments to the fund are not allowed for calendar years beginning on or after  
20 January 1, ~~2031~~ 2051. If at least ~~5,000~~ 8,000 net new jobs are created in the base area  
21 prior to ~~2031~~ 2051, the services funded under paragraphs A and B must be reviewed  
22 by the joint standing committee of the Legislature having jurisdiction over economic  
23 development matters in order to determine whether continuance of the fund is  
24 necessary.

25 **Sec. 4. 5 MRSA §13083-S-1, sub-§4**, as amended by PL 2019, c. 659, Pt. E, §1,  
26 is further amended to read:

27 **4. Certification by authority.** By February 15th of each year, beginning in 2011, the  
28 authority shall provide a report identifying each employer located at the base area to the  
29 commissioner. By April 15th of each year, beginning in 2021, each employer located at  
30 the base area shall report to the commissioner the number of employees employed at the  
31 base area, including remote employees, during the immediately preceding calendar year,  
32 the state income taxes withheld for each of those employees and any further information  
33 the commissioner may reasonably require.

34 The commissioner shall certify annually to the assessor on or before June 1st of each year  
35 the following information:

36 A. Employment, payroll and state withholding data necessary to calculate the base  
37 level of employment;

38 B. The total number of employees added during the previous year within the base area  
39 above the base level of employment, including additional associated payroll and  
40 withholding data necessary to calculate the job tax increment and establish the  
41 appropriate payment to the fund;

- 1 C. A listing of all employers within the base area that pay withholding taxes, the
- 2 locations of those employers and the number of employees at each location;
- 3 D. A listing of all affiliated businesses, data regarding current employment, payroll
- 4 and Maine income tax withholding for each affiliated business within the base area;
- 5 and
- 6 E. Any information required by the assessor to determine the job tax increment
- 7 pursuant to this section and the employment tax increment revenues pursuant to Title
- 8 36, chapter 917.

9 **Sec. 5. 5 MRSA §13083-S-1, sub-§5**, as amended by PL 2023, c. 613, Pt. C, §3,  
10 is further amended to read:

11 **5. Procedure for payment of revenue to the fund.** On or before July 15th of each  
12 year, the assessor shall review the information required by subsection 4 and calculate the  
13 job tax increment for the preceding calendar year. The assessor shall also calculate the  
14 amount of the benefit base in the base area eligible for reimbursement to qualified Maine  
15 Employment Tax Increment Financing Program businesses pursuant to Title 36, chapter  
16 917. Between July 1st and July 15th of each year, the assessor shall certify to the State  
17 Controller the total remaining job tax increment as a result of the limitation in subsection  
18 3, paragraph D and the remaining benefit base after reimbursements have been made to  
19 qualified Maine Employment Tax Increment Financing Program businesses pursuant to  
20 Title 36, chapter 917. On or before July 31st of each year, the State Controller shall transfer  
21 ~~50%~~ 100% of the remaining job tax increment and ~~50%~~ 100% of the remaining benefit  
22 base to the state job tax increment contingent account established, maintained and  
23 administered by the State Controller from General Fund undedicated revenue within the  
24 withholding tax category. On or before July 31st of each year, the State Controller shall  
25 deposit this revenue into the fund and distribute the payments pursuant to subsection 3.

26 **Sec. 6. 5 MRSA §13083-S-2** is enacted to read:

27 **§13083-S-2. Authority roads are public ways**

28 **1. Definitions.** As used in this section, unless the context otherwise indicates, the  
29 following terms have the following meanings.

30 A. "Private way" has the same meaning as in Title 23, section 1903, subsection 10-A.

31 B. "Public way" has the same meaning as in Title 23, section 1903, subsection 11.

32 **2. Public ways.** A road or street under the jurisdiction of the authority that is not a  
33 private way is a public way.

34 **SUMMARY**

35 This bill includes remote workers of businesses in the Midcoast Regional  
36 Redevelopment Authority, which owns and administers the former Brunswick Naval Air  
37 Station, in the definition of "employee" for purposes of calculating disbursements by the  
38 State into the Brunswick Naval Air Station Job Increment Financing Fund. The bill amends  
39 disbursements into the fund by removing the state 50% share of the remaining tax  
40 increment share and base benefit share so that 100% goes into the fund. The bill changes  
41 the allocation of reimbursement from the fund from 50% to the Midcoast Regional  
42 Redevelopment Authority and 50% to the Southern Maine Community College in the

1 Maine Community College System to 75% to the authority and 25% to the college. The  
2 bill also clarifies that streets and roads under the jurisdiction of the Midcoast Regional  
3 Development Authority that are not private ways are public ways.