

## §5250-J. Pine Tree Development Zones

### 1. Creation.

[PL 2009, c. 461, §13 (RP).]

**2. Requirements for designation.** The commissioner shall adopt rules establishing the minimum requirements for the designation of Pine Tree Development Zones pursuant to subsections 3-A and 3-B. [PL 2009, c. 461, §14 (AMD).]

### 2-A. Application for designation as military redevelopment zone.

[PL 2009, c. 461, §15 (RP).]

**3. Limitations.** The designation of Pine Tree Development Zones is subject to the following limitations:

A. [PL 2009, c. 461, §16 (RP).]

B. [PL 2009, c. 461, §16 (RP).]

C. Pine Tree Development Zone benefits may not be used to encourage or facilitate the transfer of existing positions or property of a qualified business or affiliated businesses to a qualified business activity from a nonqualified activity elsewhere in the State; [PL 2005, c. 351, §5 (AMD); PL 2005, c. 351, §26 (AFF).]

D. Pine Tree Development Zone benefits may not be provided based upon any property, employees or positions transferred by the business or affiliated businesses to a qualified business activity from a nonqualified activity; and [PL 2009, c. 461, §16 (AMD).]

E. [PL 2005, c. 351, §5 (RP); PL 2005, c. 351, §26 (AFF).]

F. One or more qualified Pine Tree Development Zone business activities must be a permissible activity in the Pine Tree Development Zone. [PL 2009, c. 461, §16 (AMD).]

G. [PL 2009, c. 461, §16 (RP).]

H. [PL 2009, c. 461, §16 (RP).]

[PL 2009, c. 461, §16 (AMD).]

**3-A. Pine Tree Development Zone classification; tier 1 locations.** Beginning January 1, 2009, the department shall classify the following on an annual basis as tier 1 locations:

A. From January 1, 2009 to December 31, 2009, all units of local government; [PL 2009, c. 652, Pt. D, §1 (AMD); PL 2009, c. 652, Pt. D, §2 (AFF).]

B. Beginning January 1, 2010, a unit of local government that is contained in a county other than Cumberland County or York County, as well as a unit of local government that is contained in Cumberland County or York County with a municipal unemployment rate that is 15% higher than its labor market unemployment rate, based upon data published by the Department of Labor from the last completed calendar year; [PL 2009, c. 652, Pt. D, §1 (AMD); PL 2009, c. 652, Pt. D, §2 (AFF).]

C. A unit of local government that has been designated by the department as a participating municipality in the Pine Tree Development Zone program as of December 31, 2008; [PL 2009, c. 652, Pt. D, §1 (NEW); PL 2009, c. 652, Pt. D, §2 (AFF).]

D. Property within a military redevelopment zone as long as the property is classified by the department no later than December 31, 2018; [PL 2015, c. 336, §1 (AMD).]

E. Washington County, the Downeast region and the City of Sanford, including 3 pilot projects to be established by the commissioner:

(1) A pilot project for the property of the former Cutler naval computer and telecommunications station and a pilot project for the City of Sanford, which may be excluded from the qualified business definitions established under section 5250-I, subsections 16 and 17 if a for-profit business is engaged in, or will engage in, tourism development including recreational tourism, experiential tourism, hotel development and theme park resort facility development; and

(2) A pilot project that allows seasonal employees in seasonal industries based on natural resources to be considered qualified Pine Tree Development Zone employees for the purposes of section 5250-I, subsection 18; and [PL 2015, c. 336, §1 (AMD).]

F. Beginning January 1, 2016, the Town of Berwick in York County. [PL 2015, c. 336, §2 (NEW).]

[PL 2015, c. 336, §§1, 2 (AMD).]

**3-B. Pine Tree Development Zone classification; tier 2 locations.** Beginning January 1, 2010, the department shall classify the following units of local government on an annual basis as tier 2 locations:

A. All units of local government contained in Cumberland County or York County that are not classified as tier 1 locations pursuant to subsection 3-A. [PL 2009, c. 461, §18 (NEW).]

[PL 2009, c. 461, §18 (NEW).]

#### 4. Application.

[PL 2009, c. 461, §19 (RP).]

**4-A. Catastrophic occurrence; benefits.** A qualified Pine Tree Development Zone business may apply for an adjustment of the base level of employment as described in this section, if it:

A. [PL 2023, c. 173, §3 (RP).]

B. Has sustained at least a 15% loss of employed workers due to a catastrophic occurrence. [PL 2023, c. 173, §3 (AMD).]

C. [PL 2023, c. 173, §3 (RP).]

For the purposes of this section and calculation of Pine Tree Development Zone benefits in section 5250-I, subsection 14, the base level of employment may be adjusted to subtract the reduction in employment at the locations affected by the catastrophic occurrence to the extent that the employment was included in the base level of employment at the time of application for certification under section 5250-O. A qualified business must apply for an adjustment of the base level of employment within 2 calendar years of the catastrophic occurrence.

[PL 2023, c. 173, §3 (AMD).]

#### 4-B. Pine Tree Development Zone Reserve Fund established.

[PL 2011, c. 655, Pt. L, §2 (RP).]

**4-C. Significant employment expansion; Pine Tree Development Zone benefits.** A qualified Pine Tree Development Zone business that expands its employment at one of its locations in the State may apply for an adjustment of the base level of employment if it:

A. Has more than one location in the State; [PL 2009, c. 461, §21 (NEW).]

B. Creates 250 or more jobs at one location; [PL 2009, c. 461, §21 (NEW).]

C. Maintains its total employment in the State above 50% of its growth at the location of the employment expansion; and [PL 2009, c. 461, §21 (NEW).]

D. Has appropriate infrastructure and zoning or other land use regulations in place. [PL 2009, c. 461, §21 (NEW).]

For purposes of this section and calculation of Pine Tree Development Zone benefits in section 5250-I, subsection 14, the base level of employment must be calculated from the location where the business produces significant employment expansion of 250 jobs or more. The department shall determine on an annual basis if the business has produced significant employment expansion. If the department determines that the business does not meet the requirements of this section and its total employment in the State falls below 50% of its growth at this location of expansion, the business may not receive the adjustment pursuant to this section and the department shall calculate the base level of employment pursuant to section 5250-I, subsection 4.  
[PL 2009, c. 461, §21 (NEW).]

**5. Termination and repeal.** A qualified Pine Tree Development Zone business located in a tier 1 location may not be certified under this subchapter after December 31, 2024, and a qualified Pine Tree Development Zone business located in a tier 2 location may not be certified under this subchapter after December 31, 2013. All Pine Tree Development Zone benefits provided under this subchapter are terminated on December 31, 2034. This subchapter is repealed July 1, 2035.  
[PL 2023, c. 412, Pt. J, §1 (AMD).]

#### SECTION HISTORY

PL 2003, c. 688, §D2 (NEW). PL 2005, c. 351, §5 (AMD). PL 2005, c. 351, §26 (AFF). PL 2005, c. 451, §1 (AMD). PL 2005, c. 637, §2 (AMD). PL 2005, c. 650, §§2-6 (AMD). PL 2005, c. 669, §1 (AMD). PL 2007, c. 466, Pt. A, §53 (AMD). PL 2009, c. 21, §5 (AMD). PL 2009, c. 461, §§13-22 (AMD). PL 2009, c. 652, Pt. D, §1 (AMD). PL 2009, c. 652, Pt. D, §2 (AFF). PL 2011, c. 655, Pt. L, §2 (AMD). PL 2015, c. 336, §§1, 2 (AMD). PL 2017, c. 440, §3 (AMD). PL 2021, c. 398, Pt. IIII, §1 (AMD). PL 2023, c. 173, §3 (AMD). PL 2023, c. 412, Pt. J, §1 (AMD).

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