

**§13080-S. Information to be provided to the assessor; approval of payment  
(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)**

**1. Certification by authority.** The authority shall certify annually to the assessor by October 31st of each year, beginning in 2016, the following information:

A. Employment, payroll and state withholding data necessary to calculate the base level of employment; [PL 1995, c. 644, §2 (NEW); PL 1995, c. 644, §5 (AFF).]

B. The total number of employees added during the previous year within the base area above the base level of employment, including additional associated payroll and withholding data necessary to calculate the gross employment tax increment and establish the appropriate payment to the fund; [PL 1995, c. 644, §2 (NEW); PL 1995, c. 644, §5 (AFF).]

C. A listing of all employers within the base area that pay withholding taxes, the locations of those employers and the number of employees at each location; and [PL 1995, c. 644, §2 (NEW); PL 1995, c. 644, §5 (AFF).]

D. A listing of all affiliated businesses and affiliated groups, data regarding current employment, payroll and state income withholding taxes for each affiliated business within the base area. [PL 1995, c. 644, §2 (NEW); PL 1995, c. 644, §5 (AFF).]  
[PL 2015, c. 486, §2 (AMD); PL 2015, c. 486, §5 (AFF).]

**2. Approval of payment.** Upon receipt of the information required by this section, the assessor shall review the information by December 1st immediately following receipt of the information and shall determine the amount of the employment tax increment. If the assessor determines that the requirements of this article are satisfied, the assessor shall approve payment to the fund.  
[PL 2015, c. 486, §2 (AMD); PL 2015, c. 486, §5 (AFF).]

**3. Deposit and payment of revenue.** On or before July 15th of each year, the assessor shall deposit an amount equal to 50% of the employment tax increment for the preceding year into a contingent account established, maintained and administered by the State Controller. On or before July 31st of each year, the assessor shall pay that amount to the fund.

A. [MRS T. 5 §13080-S, sub-§3, ¶A (RP).]

B. **(TEXT EFFECTIVE UNTIL 8/1/22) (TEXT REPEALED 8/1/22)** At any time during the 12 months preceding the July 31, 2021 payment date, the assessor, at the direction of the Governor or upon the recommendation of the Commissioner of Economic and Community Development and the approval of the Commissioner of Administrative and Financial Services, shall deposit into the contingent account and pay to the fund an amount not to exceed the anticipated payment amount to the fund or the amount paid the previous year, whichever is greater. Any difference between the amount advanced and the amount finally determined to be due, in the event of an underpayment, must be added to the final payment due by July 31, 2021 or, in the event of an overpayment, must be deducted from the final payment due by July 31, 2022.

This paragraph is repealed August 1, 2022. [PL 2021, c. 18, §1 (NEW).]  
[PL 2021, c. 18, §1 (AMD).]

**4. Additional deposit and payment of revenue in December 2016.** On or before December 15, 2016, the assessor shall deposit an amount equal to 50% of the employment tax increment for the preceding year into a contingent account established, maintained and administered by the State Controller. On or before December 31, 2016, the assessor shall pay that amount to the fund.  
[PL 2015, c. 486, §4 (NEW); PL 2015, c. 486, §5 (AFF).]

**REVISOR'S NOTE:** §13080-S. Travel Promotion Matching Fund Program as enacted by PL 1995, c. 560, Pt. B, §11 is REALLOCATED TO TITLE 5, SECTION 13090-G

## SECTION HISTORY

RR 1995, c. 2, §11 (RAL). PL 1995, c. 560, §B11 (NEW). PL 1995, c. 644, §2 (NEW). PL 2009, c. 571, Pt. LL, §1 (AMD). PL 2015, c. 486, §§2-4 (AMD). PL 2015, c. 486, §5 (AFF). PL 2019, c. 356, §1 (AMD). RR 2019, c. 1, Pt. A, §9 (COR). PL 2021, c. 18, §1 (AMD).

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