

STATE OF MAINE

IN THE YEAR OF OUR LORD

TWO THOUSAND TWENTY-THREE

S.P. 80 - L.D. 150

**An Act to Allow Incentive Continuity Following a Catastrophic Occurrence  
Under the Pine Tree Development Zone and Major Food Processing and  
Manufacturing Facility Expansion Tax Credit Programs**

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

**Sec. 1. 30-A MRSA §5250-I, sub-§4**, as amended by PL 2009, c. 461, §3, is further amended to read:

**4. Base level of employment.** "Base level of employment" means the greater of either the total employment in the State of a business as of March 31st, June 30th, September 30th and December 31st of the calendar year immediately preceding the year of the business's application to become a certified Pine Tree Development Zone business divided by 4 or its average employment during the base period. Pursuant to section 5250-J, subsection 4-A, "base level of employment" may be adjusted to ~~mean 25% of the average number of employees of that business over the 3 months immediately preceding the catastrophic occurrence~~ 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.

Pursuant to section 5250-J, subsection 4-C, "base level of employment" must be adjusted for a qualified business that has more than one location in the State and creates 250 or more jobs at one of these locations, so that the base level of employment is calculated from the location of the significant employment expansion of 250 jobs or more on the basis of that specific location.

**Sec. 2. 30-A MRSA §5250-I, sub-§5-A**, as enacted by PL 2009, c. 21, §2, is amended to read:

**5-A. Catastrophic occurrence.** "Catastrophic occurrence" means ~~accidental~~ a fire, flood, hurricane, windstorm, earthquake or other similar event that is not within the control of a business to prevent.

**Sec. 3. 30-A MRSA §5250-J, sub-§4-A**, as enacted by PL 2009, c. 21, §5, is amended to read:

**4-A. Catastrophic occurrence; benefits.** A qualified Pine Tree Development Zone business whose primary purpose is to support the State's working waterfront industry may apply for an adjustment of the base level of employment as described in this section, if it meets the following criteria:

- ~~A. It is located on a working waterfront in a Pine Tree Development Zone;~~
- B. ~~It has~~ Has sustained at least a ~~5%~~ 15% loss of employed workers due to a catastrophic occurrence; ~~and,~~
- C. ~~It has appropriate infrastructure and zoning or other land use regulations in place.~~

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 ~~mean 25% of the average number of employees of that business over the 3 months immediately preceding the catastrophic occurrence~~ 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 ~~16 months~~ 2 calendar years of the catastrophic occurrence. ~~Applications pursuant to this subsection must be received by August 1, 2011.~~

**Sec. 4. 36 MRSA §5219-VV, sub-§1, ¶B-1** is enacted to read:

B-1. "Catastrophic occurrence" means a fire, flood, hurricane, windstorm, earthquake or other similar event that is not within the control of a business to prevent.

**Sec. 5. 36 MRSA §5219-VV, sub-§8** is enacted to read:

**8. Catastrophic occurrence; benefits.** A certified applicant may apply for an adjustment of the base level of employment as described in this section if it has sustained at least a 15% loss of employed workers due to a catastrophic occurrence. For the purposes of this section, 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 a certificate of approval under subsection 2. A certified applicant must apply for an adjustment of the base level of employment within 2 calendar years of the catastrophic occurrence.