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## **An Act To Amend the Pine Tree Development Zone Laws To Provide a Better Measurement of Per Capita Income**

**Emergency preamble.** Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

**Whereas,** income qualifications for Pine Tree Development Zone benefits are based on the average per capita income of the county in which the business employs the qualifying employee; and

**Whereas,** contiguous counties have different average per capita income rates; and

**Whereas,** this difference has the largest negative effect, for purposes of qualifying for Pine Tree Development Zone benefits, on those businesses close to the border of the county; and

**Whereas,** this legislation ameliorates that effect; and

**Whereas,** in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

**Sec. 1. 30-A MRSA §5250-I, sub-§18,** as amended by PL 2005, c. 351, §4 and affected by §26, is further amended to read:

**18. Qualified Pine Tree Development Zone employees.** "Qualified Pine Tree Development Zone employees" means new, full-time employees hired in this State by a qualified Pine Tree Development Zone business for work directly in one or more qualified business activities for whom a retirement program subject to the Employee Retirement Income Security Act of 1974, 29 United States Code, Sections 101 to 1461, as amended, and group health insurance are provided and whose income derived from employment within the Pine Tree Development Zone, calculated on a calendar year basis, is greater than either the most recent annual per capita personal income in the county in which the qualified employee is employed or the average of the most recent annual per capita personal income in all counties having a borderline within 30 miles of the qualified business where the qualified employee is employed. "Qualified Pine Tree Development Zone employees" does not include employees shifted to a qualified business activity from a nonqualified activity of the qualified Pine Tree Development Zone business or an affiliated business. The commissioner shall determine whether a shifting of employees has occurred.

**Emergency clause.** In view of the emergency cited in the preamble, this legislation takes effect when approved.

### **SUMMARY**

This bill permits the income calculations that define qualified employees under the Pine Tree Development Zone program to be based on the income average of neighboring counties for a business located near the county borders.