

**§13080-P. Definitions**

As used in this article, unless the context otherwise indicates, the following terms have the following meanings. [PL 1995, c. 644, §2 (NEW).]

**1. Affiliated business.** "Affiliated business" means 2 businesses exhibiting either of the following relationships:

A. One business owns 50% or more of the stock of the other business or owns a controlling interest in the other; or [PL 1995, c. 644, §2 (NEW).]

B. Fifty percent of the stock of each business or a controlling interest in each business is directly or indirectly owned by a common owner or owners. [PL 1995, c. 644, §2 (NEW).]  
[PL 1995, c. 644, §2 (NEW).]

**2. Affiliated group.** "Affiliated group" means a qualified business and its corresponding affiliated businesses.  
[PL 1995, c. 644, §2 (NEW).]

**3. Assessor.** "Assessor" means the State Tax Assessor.  
[PL 1995, c. 644, §2 (NEW).]

**4. Authority.** "Authority" means the Loring Development Authority of Maine.  
[PL 1995, c. 644, §2 (NEW).]

**5. Base area.** "Base area" means the area within the geographic boundaries of Loring Air Force Base, as defined in section 13080-A.  
[PL 1995, c. 644, §2 (NEW).]

**6. Base level of employment.** "Base level of employment" means the total employment in the base area as of July 1, 1996.  
[PL 1995, c. 644, §2 (NEW).]

**7. Employment tax increment.** "Employment tax increment" means that level of state income withholding taxes attributed to employees employed within the base area, adjusted pursuant to section 13080-R.  
[PL 1995, c. 644, §2 (NEW).]

**8. Fund.** "Fund" means the Loring Job Increment Financing Fund.  
[PL 1995, c. 644, §2 (NEW).]

**9. Gross employment tax increment.** "Gross employment tax increment" means that level of state income withholding taxes attributed to employees employed within the base area that is greater than the base level of employment.  
[PL 1995, c. 644, §2 (NEW).]

**10. Successor business.** "Successor business" means a business that has acquired the organization, trade or business, or 50% or more of the assets of the organization, trade or business, of another taxpayer.  
[PL 1995, c. 644, §2 (NEW).]

**REVISOR'S NOTE:** §13080-P. Historical marker program (As enacted by PL 1995, c. 560, Pt. B, §11 is REALLOCATED TO TITLE 5, SECTION 13090-D)

**SECTION HISTORY**

RR 1995, c. 2, §11 (RAL). PL 1995, c. 560, §B11 (NEW). PL 1995, c. 644, §2 (NEW).

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