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## **An Act To Streamline the Waste Motor Oil Disposal Site Remediation Program**

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

**Whereas,** waste oil was discharged between 1953 and 1981 at 4 sites in Maine: Plymouth, Casco, Ellsworth and Presque Isle; and

**Whereas,** the 4 sites require significant cleanup, costing some \$30,000,000; and

**Whereas,** the costs of cleanup place an intolerable financial burden on businesses, municipalities, schools and state agencies throughout the State that contributed waste oil to one or more of the sites; and

**Whereas,** the public health, safety and welfare require that the sites be cleaned up expeditiously; and

**Whereas,** it is in the public interest to ensure the continued financial viability of the businesses, municipalities, schools and state agencies that contributed waste oil to one or more of the sites; and

**Whereas,** the Finance Authority of Maine has issued revenue bonds to partially fund the cost of the cleanup of these sites but revenues are insufficient to support additional bonds to fully resolve the sites; and

**Whereas,** a stakeholder group convened by the Department of Environmental Protection at the direction of the Legislature has developed a complete resolution to this problem that uses revenues more efficiently rather than increasing existing premiums; and

**Whereas,** immediate changes to the waste motor oil disposal site remediation program are necessary to implement these efficiencies; 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**Sec. 1. 10 MRSA §963-A, sub-§47-B, ¶C,** as enacted by PL 2007, c. 464, §2, is repealed.

**Sec. 2. 10 MRSA §1020, sub-§1,** as amended by PL 2009, c. 213, Pt. KKK, §1, is further amended to read:

**1. Definitions.** As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings.

A. "Eligible person" means a person that is eligible, pursuant to section 1020#A, to have that person's share of response costs paid from the proceeds of revenue obligation securities issued pursuant to this subchapter or is eligible to have that person's share of response costs paid from the fund as otherwise set forth in this subchapter.

~~A-1. "Bulk motor vehicle oil" means all motor vehicle oil other than prepackaged motor vehicle oil.~~

~~A-2. "Diesel engine bulk motor vehicle crankcase oil" means diesel engine bulk motor vehicle oil that is classified for use in a diesel engine crankcase by meeting the performance requirements of the American Petroleum Institute ~~CJ-4~~ beginning with CA standards and all ~~preceding~~ succeeding specifications under those standards, inclusive of all viscosity grades ~~original equipment manufacturer#specific engine oils.~~~~

C. "Fund" means the Waste Motor Oil Revenue Fund established under subsection 2 to be deposited with and administered by the authority.

~~C-1. "Gasoline engine bulk motor vehicle crankcase oil" means gasoline engine bulk motor vehicle oil that is classified for use in a gasoline engine crankcase by meeting the performance requirements of the American Petroleum Institute SM, beginning with SA standards through the most current standards, inclusive of original equipment manufacturer#specific engine oils, and International Lubricant Standardization and Approval Committee ~~GF-4~~ GF#1 standards and all preceding specifications under those ~~through~~ current standards, inclusive of all viscosity grades ~~original equipment manufacturer#specific engine oils.~~~~

D. "Motor vehicle" has the same meaning as in Title 29#A, section 101, subsection 42.

F. "Motor vehicle oil" means any lubricating oil or other lubricant that is reclaimable and classified for use in an internal combustion engine or the transmission, gear box, hydraulic reservoir system, compressor or differential for a motor vehicle, including but not limited to natural, synthetic and rerefined motor oils, whether or not in retail containers.

G. "Motor vehicle oil dealer" means any person, firm or corporation engaged in the business of producing, packaging or otherwise preparing motor vehicle oil for market, or selling or distributing motor vehicle oil.

~~H. "Prepackaged motor vehicle oil" means motor vehicle oil sold in a container with a volume not in excess of 5 gallons.~~

**Sec. 3. 10 MRSA §1020, sub-§3**, as enacted by PL 2007, c. 464, §6, is amended to read:

**3. Application of fund.** Money in the fund must be applied to the payment of principal of, interest on ~~or~~, redemption of premiums on or other costs of revenue obligation securities issued pursuant to section 1020-A and may, in whole or in part, be pledged or transferred and deposited as security for those securities. Money in the fund not immediately needed to meet the obligations of the authority as provided for in this subsection may be invested in such a manner as permitted by law. Any reasonable costs incurred by the authority in administering this fund may be taken from the money in the fund.

Notwithstanding any provision of this subchapter to the contrary, money in the fund may not be transferred from the fund or otherwise applied except as expressly provided in this subsection unless:

- A. All amounts required by the trust documents securing those revenue obligation securities to be transferred to the trustee or to a paying agent have been transferred during the same calendar year;
- B. All costs incurred, or projected by the authority to be incurred, in administering the fund in that calendar year have been funded through the transfer of such amounts to the authority; and
- C. The completion of the transfer or other application does not result in a balance in the fund of less than \$600,000.

**Sec. 4. 10 MRSA §1020, sub-§3-A** is enacted to read:

**3-A. Excess revenue; application.** By April 15th annually, the authority shall determine whether, as of the immediately preceding December 31st, the fund contained more than \$600,000, which is referred to in this subsection as "excess revenue." Excess revenue must be used to satisfy the following obligations in the following order each year, until the excess revenue is exhausted or the obligations have been satisfied, whichever comes first.

- A. As the first obligation, an amount not to exceed \$65,000 per year for payments to eligible motor vehicle oil dealers pursuant to section 1020#C. The amount available for reimbursement must be reported to the State Tax Assessor no later than April 15th annually.
- B. As the 2nd obligation, but only until fully repaid, reimbursement of the remaining amount due to each responsible party at the waste motor oil disposal site in Plymouth pursuant to the determination made in section 1020#A, subsection 4 after application of the:

(1) Proceeds of revenue obligation securities;

(2) Amounts available from the Waste Oil Clean#up Fund pursuant to section 1023#L, as determined by the authority; and

(3) Elimination of loan balances under the Plymouth Waste Oil Loan Program pursuant to section 1023#M, as determined by the authority.

This paragraph is repealed December 31, 2012.

C. As the 3rd obligation, but only until fully repaid, reimbursement to the Maine National Guard for response costs at the waste motor oil disposal site in Plymouth in an amount not to exceed \$41,778.49, notwithstanding that the Maine National Guard is not listed on the registry established by the authority pursuant to section 1020#A, subsection 7. This paragraph is repealed December 31, 2012.

D. As the 4th obligation, transfer of up to \$1,000,000 per year to the Uncontrolled Sites Fund established under Title 38, section 1364, subsection 6 until \$6,919,681.57 has been transferred for response costs incurred by the Department of Environmental Protection at the waste motor oil disposal site.

E. As the 5th obligation, an additional reimbursement from the fund to eligible motor vehicle oil dealers pursuant to section 1020#C. The amount available for reimbursement under this paragraph must be reported to the State Tax Assessor no later than April 15th annually.

F. As the 6th obligation, notwithstanding the \$1,000,000 annual limit specified in paragraph D, an additional transfer of any remaining excess revenues to the Uncontrolled Sites Fund established under Title 38, section 1364, subsection 6 until the amount specified in paragraph D is paid in full.

**Sec. 5. 10 MRSA §1020, sub-§6-A**, as amended by PL 2009, c. 213, Pt. KKK, §2, is repealed and the following enacted in its place:

**6-A. Premium.** In addition to any other tax or charge imposed under state or federal law, a premium is imposed on motor vehicle oil sold or distributed in the State as provided in this subsection. A motor vehicle oil dealer that makes the first sale or distribution of motor vehicle oil in the State shall pay the premium.

The premium is calculated as follows:

A. Diesel engine crankcase oil is subject to a premium of 35¢ per gallon;

B. Gasoline engine crankcase oil sold or distributed in a container with a volume of 5 gallons or less is subject to a premium of 35¢ per gallon;

C. Gasoline engine crankcase oil sold or distributed in a container with a volume of more than 5 gallons is subject to a premium of \$1.10 per gallon; and

D. All motor vehicle oil other than diesel engine crankcase oil and gasoline engine crankcase oil that is sold or distributed in a container with a volume of 16 gallons or less is subject to a premium of 35¢ per gallon.

All premiums must be paid to the State Tax Assessor and are subject to the administrative provisions of Title 36, Parts 1 and 3 as though they were a sales tax liability. By the 20th day of each month, the State Tax Assessor shall notify the State Controller and the Treasurer of State of the amount of revenue attributable to the premium collected under this subsection in the previous month. When notified by the State Tax Assessor, the State Controller shall transfer that amount to the fund.

**Sec. 6. 10 MRSA §1020, sub-§8**, as enacted by PL 2007, c. 618, §13, is repealed.

**Sec. 7. 10 MRSA §1020-A, sub-§1, ¶A**, as enacted by PL 2007, c. 464, §6, is amended to read:

A. Pay the response costs of eligible persons, except that a revenue obligation security may not be issued after July 1, 2011 to fund the payments required by this paragraph;

**Sec. 8. 10 MRSA §1020-A, sub-§2**, as enacted by PL 2007, c. 464, §6, is amended to read:

**2. Payment of proceeds.** The authority shall pay proceeds of the revenue obligation securities to or on behalf of the responsible parties in accordance with subsection 4. ~~To the extent that any responsible party receives or is eligible to receive proceeds of the revenue obligation securities as reimbursement for expenses that party has paid through the Plymouth Waste Oil Loan Program in section 1023#M, that party's obligations to the authority must be repaid in full with the proceeds of the revenue obligation securities and the authority is authorized to receive those proceeds directly.~~

**Sec. 9. 10 MRSA §1020-A, sub-§4, ¶A-1**, as enacted by PL 2009, c. 304, §1, is repealed.

**Sec. 10. 10 MRSA §1020-A, sub-§4, ¶B**, as amended by PL 2009, c. 304, §2, is further amended to read:

B. With respect to a waste motor oil disposal site, following the determinations made pursuant to paragraph A ~~or A#1~~, the authority shall issue a certificate of determination setting forth the amount of:

- (1) The response costs paid or to be paid with respect to that waste motor oil disposal site;
- (2) The eligible response costs with respect to that waste motor oil disposal site to be paid from the proceeds of revenue obligation securities; and
- (3) The proceeds of the revenue obligation securities to be paid to or on behalf of the responsible parties.

**Sec. 11. 10 MRSA §1020-A, sub-§5**, as amended by PL 2009, c. 304, §§3 to 5, is further amended to read:

**5. Eligibility.** For purposes of this section, "person" means any natural person, corporation, partnership or other entity identified as a responsible party at a waste motor oil disposal site. The following persons that contributed waste motor oil to a waste motor oil disposal site and who have been designated by the Department of Environmental Protection or the United States Environmental Protection Agency as responsible parties with respect to any of the waste motor oil disposal sites are eligible to have their share of response costs paid from the proceeds of revenue obligation securities issued pursuant to this subchapter:

- A. Those responsible parties that the Department of Environmental Protection or United States Environmental Protection Agency determines are insolvent, unlocated or defunct;
- B. Those responsible parties that the Department of Environmental Protection or United States Environmental Protection Agency determines have a limited ability to pay;

C. Those responsible parties that the Department of Environmental Protection or United States Environmental Protection Agency determines are responsible for 110 gallons or less of waste motor oil at a waste motor oil disposal site;

D. The State and any agencies, authorities, departments, boards, commissions or instrumentalities of the State or political subdivisions of the State;

E. All franchised new car and truck dealers licensed pursuant to Title 29#A, chapter 9, subchapter 3 or the successors in interest of any such franchised new car or truck dealers. The Secretary of State shall certify to the authority those responsible parties that were licensed pursuant to Title 29#A, chapter 9, subchapter 3;

F. All used car and truck dealers licensed in accordance with Title 29#A, chapter 9, subchapter 3 or the successors in interest of any such used car and truck dealers. The Secretary of State shall certify to the authority those responsible parties that were licensed pursuant to Title 29#A, chapter 9, subchapter 3;

G. A person or its successor in interest that:

(1) Performed repairs at repair facilities located in this State on motor vehicles that are owned by 3rd parties;

(2) Is identified as qualified under this subsection by the potentially responsible party (PRP) group at the waste oil disposal site or, in the case when the response action was or will be undertaken by the State, by the Department of Environmental Protection; and

(3) Certifies to the authority under oath and subject to the provisions of Title 17#A, section 451 that it is qualified under this subsection;

H. Any person or its successor in interest that performed repairs on its own fleet of motor vehicles, is identified by the potentially responsible party (PRP) group at the waste motor oil disposal site or, in the case when the response action was or will be undertaken by the State is identified by the Department of Environmental Protection, as qualified under this subsection and certifies to the authority under oath and subject to the provisions of Title 17#A, section 451 that it is qualified under this subsection. The motor vehicles at all pertinent times must have been registered, garaged and serviced in this State; and

I. Any person or its successor in interest that performed repairs, at repair facilities located in this State, on special equipment or special mobile equipment, as defined in Title 29#A, section 101, subsections 69 and 70, is identified by the potentially responsible party (PRP) group at the waste motor oil disposal site or, in the case when the response action was or will be undertaken by the State is identified by the Department of Environmental Protection, as qualified under this subsection and certifies to the authority under oath and subject to the provisions of Title 17#A, section 451 that it is qualified under this subsection.

Notwithstanding any provision of this subsection to the contrary, at the Ellsworth, Casco and Presque Isle waste motor oil disposal sites identified in section 963#A, subsection 51#E, paragraphs B, C and D, eligible persons include all responsible parties except those enumerated in subsection 6.

**Sec. 12. 10 MRSA §1020-A, sub-§9** is enacted to read:

**9. Liability releases and covenants at certain sites.** This subsection applies to the Ellsworth, Casco and Presque Isle waste motor oil disposal sites identified in section 963#A, subsection 51#E, paragraphs B, C and D and referred to in this subsection as "the sites." Upon receipt by the Department of Environmental Protection of the first \$3,500,000 pursuant to section 1020, subsection 3#A, paragraphs D and F:

A. The Department of Environmental Protection or any other agency or instrumentality of the State may not sue or take administrative action against any responsible party at a waste motor oil disposal site under any state or federal statute or common law regarding response costs or environmental conditions related to the release, threatened release or presence of hazardous substances at or from any of the sites prior to the effective date of this paragraph, including, without limitation, past response costs, future response costs, oversight costs, natural resource damages and the cost of assessment;

B. The State, including all of its departments, agencies and instrumentalities, by and through the Attorney General, shall execute a release in favor of all eligible persons at the sites. The release must forever discharge and release all eligible persons from all claims, suits, actions, liabilities, causes of action, demands, costs, damages and expenses of any nature whatsoever, including, without limitation, past response costs, future response costs, oversight costs, natural resource damages and the cost of assessment, whether known or unknown, arising out of, directly or indirectly, a release, threatened release or presence of hazardous substances at or from the sites prior to the effective date of this paragraph; and

C. The eligible persons at the sites are protected from contribution actions or claims regarding those sites.

The State shall include a covenant not to sue and contribution protection in any consent decree or other settlement agreement entered into between the State and federal agencies related to recovery of the State's response costs at the sites.

**Sec. 13. 10 MRSA §1020-B, sub-§2**, as enacted by PL 2009, c. 213, Pt. KKK, §3, is amended to read:

**2. Funding report.** By February 15, 2010 and every year thereafter, the authority and the State Tax Assessor shall report the revenue collected pursuant to section 1020, subsection 6-A for the preceding calendar year. The report may be incorporated into the biennial report required under subsection 1. The joint standing committee of the Legislature having jurisdiction over natural resources matters shall determine, beginning in 2013 and every odd#numbered year thereafter, whether the premium imposed pursuant to section 1020, subsection 6#A may be reduced or eliminated in a manner that does not

adversely affect the ability of the authority to provide for the full and timely payment of the principal of, interest on, redemption premiums on or other costs of all revenue obligation securities issued pursuant to section 1020#A that remain outstanding as those costs become due or adversely affect the security for those revenue obligation securities and may submit legislation related to the determination and report required under this subsection.

**Sec. 14. 10 MRSA §1020-C** is enacted to read:

### **§ 1020-C. Motor vehicle oil premium reimbursement**

**1. Definitions.** As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Eligible dealer" means a motor vehicle oil dealer that has reported and paid the motor vehicle oil premium imposed under section 1020, subsection 6#A on motor vehicle oil sales or distributions.

B. "Eligible premium" means a premium that has been reported and paid by an eligible dealer to the State Tax Assessor on motor vehicle oil that was sold or distributed by that eligible dealer outside the State during the relevant reimbursement period.

C. "Reimbursement claim" means the value of all eligible premiums reported by an eligible dealer during a reimbursement year.

D. "Unreimbursed eligible premium" means a properly filed eligible premium that has not been reimbursed to the eligible dealer for current or prior year obligations.

**2. Annual application for reimbursement.** An eligible dealer shall submit a claim for reimbursement of eligible premiums on a form prescribed by the State Tax Assessor no later than March 31st annually. An application filed in 2011 or 2012 may include a reimbursement request for eligible premiums paid from October 1, 2009 to December 31, 2011. Reimbursement claims submitted beginning in 2013 may be made only for eligible premiums paid in the immediately preceding calendar year. All applications for reimbursement must be made under penalties of perjury. For purposes of this subsection, an application for reimbursement is considered a return, as defined in Title 36, section 111, subsection 4.

**3. Calculation of reimbursement.** Reimbursement of funds available in the fund is calculated according to this subsection.

A. Annually, no later than April 30th immediately following notification by the authority pursuant to section 1020, subsection 3#A, paragraphs A and E, the State Tax Assessor shall calculate the value of reimbursement claims. The State Tax Assessor shall provide reimbursement, as determined pursuant to paragraph B, to eligible dealers no later than the immediately following May 31st.

B. For any reimbursement year, the total amount reimbursed to an eligible dealer may not exceed that eligible dealer's unreimbursed eligible premiums. Priority is given to the oldest unreimbursed eligible premiums in succession until all eligible premiums have been reimbursed.



The amount of reimbursement for each eligible dealer is calculated as follows: The State Tax Assessor shall reimburse each eligible dealer for any reimbursement year an amount equal to a fraction, the numerator of which is the total amount of each eligible dealer's eligible premium and the denominator of which is the total amount of reimbursement claims for the same reimbursement year, multiplied by the amount determined as available by the authority pursuant to section 1020, subsection 3#A, paragraphs A and E. Interest is not due on any reimbursement made to an eligible dealer pursuant to this subsection.

**4. Payment.** A reimbursement made in accordance with this section must be paid from the amount the authority reports to the State Tax Assessor pursuant to section 1020, subsection 3#A, paragraphs A and E.

**Sec. 15. 10 MRSA §1023-L**, as amended by PL 2007, c. 464, §§7 and 8, is repealed.

**Sec. 16. 10 MRSA §1023-M**, as amended by PL 2007, c. 479, §1 and affected by §2, is repealed.

**Sec. 17. 36 MRSA §112, sub-§8, ¶D**, as amended by PL 2009, c. 496, §2, is further amended to read:

D. Administration of the premium imposed on ~~bulk motor vehicle oil and prepackaged motor vehicle oil~~ under Title 10, section 1020.

**Sec. 18. 36 MRSA §144, sub-§2, ¶A**, as enacted by PL 1997, c. 668, §10, is amended to read:

A. Subsection 1 does not apply in the case of premiums imposed pursuant to Title 10, section 1020, subsection 6#A, sales and use taxes imposed by Part 3, estate taxes imposed by chapter 575, income taxes imposed by Part 8 and any other tax imposed by this Title for which a specific statutory refund provision exists.

**Sec. 19. 36 MRSA §191, sub-§2, ¶PP**, as corrected by RR 2009, c. 2, §107, is amended to read:

PP. The disclosure to the Department of Conservation of information contained on the commercial forestry excise tax return filed pursuant to section 2726, such as the landowner name, address and acreage, to facilitate the administration of chapter 367; ~~and~~

**Sec. 20. 36 MRSA §191, sub-§2, ¶QQ**, as reallocated by RR 2009, c. 2, §108, is amended to read:

QQ. The disclosure of registration, reporting and payment information to the Department of Agriculture, Food and Rural Resources necessary for the administration of Title 32, chapter 28; and

**Sec. 21. 36 MRSA §191, sub-§2, ¶RR** is enacted to read:

RR. The disclosure to the Finance Authority of Maine of the cumulative value of eligible premiums submitted for reimbursement pursuant to Title 10, section 1020#C.

**Sec. 22. 36 MRSA §1752, sub-§14, ¶B**, as amended PL 2009, c. 625, §4 and affected by §§16 and 18 and c. 652, Pt. C, §8, is further amended to read:

B. "Sale price" does not include:

- (1) Discounts allowed and taken on sales;
- (2) Allowances in cash or by credit made upon the return of merchandise pursuant to warranty;
- (3) The price of property returned by customers, when the full price is refunded either in cash or by credit;
- (4) The price received for labor or services used in installing or applying or repairing the property sold, if separately charged or stated;
- (5) Any amount charged or collected, in lieu of a gratuity or tip, as a specifically stated service charge, when that amount is to be disbursed by a hotel, restaurant or other eating establishment to its employees as wages;
- (6) The amount of any tax imposed by the United States on or with respect to retail sales, whether imposed upon the retailer or the consumer, except any manufacturers', importers', alcohol or tobacco excise tax;
- (7) The cost of transportation from the retailer's place of business or other point from which shipment is made directly to the purchaser, provided that those charges are separately stated and the transportation occurs by means of common carrier, contract carrier or the United States mail;
- (8) The fee imposed by Title 10, section 1169, subsection 11;
- (9) The fee imposed by section 4832, subsection 1;
- (10) The lead-acid battery deposit imposed by Title 38, section 1604, subsection 2#B;
- (11) Any amount charged or collected by a person engaged in the rental of living quarters as a forfeited room deposit or cancellation fee if the prospective occupant of the living quarters cancels the reservation on or before the scheduled date of arrival;
- (12) The premium imposed on ~~bulk motor vehicle oil~~ and ~~prepackaged motor vehicle oil~~ by Title 10, section 1020, subsection 6#A; or

(13) Any amount charged for the disposal of used tires.

**Sec. 23. 38 MRSA §568-B, sub-§2, ¶E,** as amended by PL 2001, c. 356, §8, is further amended to read:

~~E. To consult with the Finance Authority of Maine at such times as are necessary, but no less than annually, to review income and disbursements from the Waste Oil Clean#up Fund under Title 10, section 1023#L. The board, at such times and in such amounts as it determines necessary, and in consultation with the Finance Authority of Maine, shall direct the transfer of funds from the Underground Oil Storage Replacement Fund to the Groundwater Oil Clean#up Fund.~~

**Sec. 24. 38 MRSA §570-H,** as amended by PL 2007, c. 292, §37, is further amended to read:

**§ 570-H.Report; adequacy of fund**

On or before February 15th of each year, the Fund Insurance Review Board, with the cooperation of the commissioner, shall report to the joint standing committee of the Legislature having jurisdiction over natural resources matters on the department's and the board's experience administering the fund, clean#up activities and 3rd#party damage claims. The report must include an assessment of the adequacy of the fund to cover anticipated expenses and any recommendations for statutory change. The report also must include an assessment of the adequacy of the Underground Oil Storage Replacement Fund and the Waste Oil Clean#up Fund to cover anticipated expenses and any recommendations for statutory change. To carry out its responsibility under this section, the board may order an independent audit of disbursements from the Groundwater Oil Clean#up Fund;and the Underground Oil Storage Replacement Fund and the Waste Oil Clean#up Fund.

**Sec. 25. Final use of funds in Waste Oil Clean#up Fund by the authority.** Within 30 days of the effective date of this Act, the Finance Authority of Maine shall ascertain the balance in the Waste Oil Clean#up Fund established in the Maine Revised Statutes, Title 10, section 1023#L. After ascertaining that amount, the authority shall disburse that amount to eligible persons at the waste motor oil disposal site in Plymouth, as defined in Title 10, section 963#A, subsection 51#E, paragraph A, in accordance with the certificate of determination pursuant to Title 10, section 1020#A, subsection 4. The authority shall disburse that amount to those eligible persons on a pro rata basis.

**Sec. 26. Elimination of loan balances.** Notwithstanding any provision of law to the contrary, the Finance Authority of Maine, within 30 days of the effective date of this Act, shall ascertain the outstanding loan balance of each borrower under the Plymouth Waste Oil Loan Program under the Maine Revised Statutes, Title 10, section 1023#M. Each outstanding loan balance must be treated as if the loan funds were a grant to the borrower from the Finance Authority of Maine and the borrower has no further obligation to the Finance Authority of Maine related to the loan balance nor does the Finance Authority of Maine have any further obligation under the Plymouth Waste Oil Loan Program except to release and discharge any corresponding loan collateral.

**Sec. 27. Effective date.** Those sections of this Act that amend the Maine Revised Statutes, Title 10, section 1020, subsection 1 and repeal and replace Title 10, section 1020, subsection 6#A take effect July 1, 2011. Those sections of this Act that amend Title 10, section 1020#A, subsection 2 and Title 38, section 568#B, subsection 2, paragraph E and repeal Title 10, section 963#A, subsection 47#B, paragraph C and sections 1023#L and 1023#M take effect December 31, 2012.

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

Effective 90 days following adjournment of the 125th  
Legislature, First Regular Session, unless otherwise indicated.