

**§13080-Q. Payments allowed**

**1. Fund to receive income tax revenues from job creation.** Subject to the provisions of subsection 2, the fund must receive annually from the State the amount of the employment tax increment determined in accordance with section 13080-S.

[PL 2015, c. 486, §1 (AMD); PL 2015, c. 486, §5 (AFF).]

**2. Limitations.** Payments to the fund pursuant to this section are subject to the following limitations.

A. Revenues received under this section must be used solely to fund the costs of municipal services, including, but not limited to, water, sewer, fire protection, police protection, sanitation services and the maintenance of grounds and roads. [PL 1995, c. 644, §2 (NEW).]

B. To the extent that revenues received by the fund are not expended for current costs of municipal services, the fund must retain the revenues to defray future costs of providing the municipal services. [PL 1995, c. 644, §2 (NEW).]

C. State income withholding taxes derived from employment at a business within the base area are not eligible for use in the calculation of a payment to the fund if the business is eligible during the current year to receive a payment under any other program authorized by Title 36, Part 9 that is based on the amount of employer withholding taxes and the business has made or makes an election to receive that payment. [PL 1997, c. 504, §1 (AMD).]

D. Payments made to the fund may not be made for tax years beginning on or after July 1, 2026. [PL 2013, c. 413, §1 (AMD).]

[PL 2013, c. 413, §1 (AMD).]

**REVISOR'S NOTE:** §13080-Q. Tourism marketing and development strategy (As enacted by PL 1995, c. 560, Pt. B, §11 is REALLOCATED TO TITLE 5, SECTION 13090-E)

**SECTION HISTORY**

RR 1995, c. 2, §11 (RAL). PL 1995, c. 560, §B11 (NEW). PL 1995, c. 644, §2 (NEW). PL 1997, c. 504, §1 (AMD). PL 2013, c. 413, §1 (AMD). PL 2015, c. 486, §1 (AMD). PL 2015, c. 486, §5 (AFF).

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