

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals
(may include minor formatting differences from printed original)

STATE OF MAINE
118TH LEGISLATURE

SECOND REGULAR SESSION
AND
SECOND SPECIAL SESSION

BILL SUMMARIES
JOINT STANDING COMMITTEE
ON
TAXATION

MAY 1998

MEMBERS:

Sen. Richard P. Ruhlin, Chair

Sen. Beverly C. Daggett

Sen. S. Peter Mills

Rep. Verdi L. Tripp, Chair

Rep. John L. Tuttle, Jr.

Rep. Bonnie Green

Rep. G. Steven Rowe

Rep. Kenneth T. Gagnon

Rep. Alton E. Morgan

Rep. Robert W. Spear

Rep. Kenneth F. Lemont

Rep. John T. Buck

Rep. Peter E. Cianchette

Staff:

Julie S. Jones, Legislative Analyst

Office of Fiscal and Program Review

Room 225, 5 State House Station

Augusta, ME 04333

(207)287-1635



**Maine State Legislature
OFFICE OF POLICY AND LEGAL ANALYSIS**

13 State House Station, Augusta, Maine 04333-0013
Telephone: (207) 287-1670
Fax: (207) 287-1275

**ONE HUNDRED EIGHTEENTH LEGISLATURE
SECOND REGULAR AND SECOND SPECIAL SESSIONS**

**Summary Of Legislation Before The Joint Standing Committees
May 1998**

We are pleased to provide this summary of bills that were considered by the Joint Standing Committees of the Maine Legislature. The document is a compilation of bill summaries which describe each bill and relevant amendments, as well as the final action taken. Also included are statistical summaries of bill activity this Session for the Legislature and each of its joint standing committees.

The document is organized for convenient reference to information on bills handled by the joint standing committees. It is organized by committees and within committees by bill (LD) number. The committee report(s), prime sponsor for each bill and the lead co-sponsor(s), if designated, are listed below each bill title. All adopted amendments are listed by paper number. Two indices, a subject index and a numerical index by LD number are provided for easy reference to bills. They are located at the back of the document. A separate publication, History and Final Disposition of Legislative Documents, may also be helpful in providing information on the disposition of bills. These bill summaries also are available at the Law and Legislative Reference Library and on the Internet (www.state.me.us/legis/opla).

Final action on each bill is noted to the right of the bill title. The abbreviations used for various categories of final action are as follows:

- CON RES XXX*..... Chapter # of Constitutional Resolution passed by both Houses
- CONF CMTE UNABLE TO AGREE*.....Committee of Conference unable to agree; bill died
- DIED BETWEEN BODIES*.....House & Senate disagree; bill died
- DIED IN CONCURRENCE*.....One body accepts ONTP report; the other indefinitely postpones the bill
- DIED ON ADJOURNMENT*.....Action incomplete when session ended; bill died
- EMERGENCY*.....Enacted law takes effect sooner than 90 days
- FAILED EMERGENCY ENACTMENT/FINAL PASSAGE*.....Emergency bill failed to get 2/3 vote
- FAILED ENACTMENT/FINAL PASSAGE*.....Bill failed to get majority vote
- FAILED MANDATE ENACTMENT*.....Bill imposing local mandate failed to get 2/3 vote
- INDEF PP*.....Bill Indefinitely Postponed
- ONTP*..... Ought Not To Pass report accepted
- OTP ND*..... Committee report Ought To Pass In New Draft
- OTP ND/NT*..... Committee report Ought To Pass In New Draft/New Title
- P&S XXX*..... Chapter # of enacted Private & Special Law
- PUBLIC XXX*..... Chapter # of enacted Public Law
- RESOLVE XXX*..... Chapter # of finally passed Resolve
- UNSIGNED*.....Bill held by Governor
- VETO SUSTAINED*.....Legislature failed to override Governor's Veto

Please note the effective date for all non-emergency legislation enacted in the Second Regular Session (unless otherwise specified in a particular law) is June 30, 1998 and July 9, 1998 for the Second Special Session. Second Special Session laws include Public Laws beginning with Chapter 718, Private and Special Laws beginning with Chapter 82 and Resolves beginning with Chapter 117.

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
RUHLIN TRIPP	OTP-AM	S-629

LD 2120 proposed to make technical corrections, clarifications and minor substantive changes to various laws concerning taxation and repeal various obsolete tax provisions.

Committee Amendment "A" (S-629) makes corrections to the original bill and adds additional technical corrections, clarifications and minor substantive changes. The amendment also adds a fiscal note to the bill.

Enacted law summary

Public Law 1997, chapter 668 makes technical corrections, clarifications and minor substantive changes to various laws concerning taxation and also repeals various obsolete tax provisions. This bill was enacted as an emergency measure with an effective date of April 2, 1998.

See also LD 2125 which amends a portion of this bill.

LD 2139

An Act to Equalize and Clarify the Tax on Hard Cider

PUBLIC 767

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GREEN DAGGETT	OTP-AM	H-856

LD 2139 proposed to reduce the excise tax and alcohol premium on hard cider to the beer rate of 35¢ per gallon rather than its current tax treatment as spirits. The bill also proposed to permit wine, wine spirits, and hard cider to be withdrawn from a bonded wine premises or used on bonded wine premises for purposes such as testing and tasting without being subject to the excise or premium tax.

Committee Amendment "A" (H-856) removed the provision from the original bill permitting wine, wine spirits, and hard cider to be withdrawn from bonded wine premises and adds a fiscal note to the bill.

Enacted law summary

Public Law 1997, chapter 767 reduces the excise tax and alcohol premium on hard cider to the beer rate of 35¢ per gallon rather than its current tax treatment as spirits.

LD 2158

An Act to Create a Maritime Empowerment Zone

ONTP