

MAINE STATE LEGISLATURE

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STATE OF MAINE
119TH LEGISLATURE

FIRST REGULAR SESSION

BILL SUMMARIES
JOINT STANDING COMMITTEE
ON
TAXATION

AUGUST 1999

Staff:

Julie S. Jones, Legislative Analyst

*Office of Fiscal and Program Review
5 State House Station
Augusta, ME 04333-0005
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MEMBERS:

*Sen. Richard P. Ruhlin, Chair
Sen. Beverly C. Daggett
Sen. S. Peter Mills*

*Rep. Kenneth T. Gagnon, Chair
Rep. Bonnie Green
Rep. Thomas M. Davidson
Rep. Patrick Colwell
Rep. Stephen S. Stanley
Rep. David G. Lemoine
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Rep. Eleanor M. Murphy
Rep. John T. Buck
Rep. Peter E. Cianchette*



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MEMORANDUM

To: Members, Joint Standing Committee on Taxation
From: Julie S. Jones, Legislative Analyst
Date: August, 1999
Re: Bill Summaries, 119th Legislature, 1st Regular Session

Enclosed please find a summary of all bills, resolves, joint study orders, joint resolutions and Constitutional resolutions that were considered by the Joint Standing Committee on Taxation during the 1st Regular Session of the 119th Legislature. The summary describes each bill or order and relevant amendments as well as the final action. Also included is a statistical summary of bill activity by the committee. Please note the effective date for all non-emergency legislation enacted in the 1st Regular Session (unless a later date is specified in a particular law) is September 18, 1999. Joint orders are effective when passed.

The document is organized for convenient reference to information on bills handled by the committee this session. It is organized by bill (LD) number and two indices are located at the back of the document that group bills by subject and by LD number. 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:

CARRIED OVERBill carried over to Second Regular Session
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
NOT PROPERLY BEFORE THE BODY Ruled out of order by the presiding officers; bill died
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
READ AND PASSED Joint Order passed by the House and Senate
PASSED AS AMENDED Joint Order passed as amended by the House and Senate

A complete summary of bills for all committees will be available in the very near future. Copies will be on file in the Law and Legislative Reference Library and Senate and House offices. You will also soon be able to access these bill summaries from our website.

I hope you find this information useful. If you have any questions or suggestions, please do not hesitate to contact this office.

Best wishes for an enjoyable summer.

Joint Standing Committee on Taxation

LD 4 **An Act to Eliminate Sales Tax on Electricity Used in Agriculture and Aquaculture** **INDEF PP**

<u>Sponsor(s)</u> MILLS		<u>Committee Report</u> OTP-AM		<u>Amendments Adopted</u>
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LD 4 proposed to exempt electricity used directly and primarily in commercial agricultural and aquacultural production from the sales tax.

Committee Amendment "A" (S-85) proposed to relocate the exemption for electricity used in commercial agricultural and aquacultural production to a section of law that provides for a sales tax exemption or refund on other sales to those purchasers. The relocation also expanded the exemption to cover electricity sold for commercial fishing.

LD 5 **An Act to Permit Retailers to Retain a 1% Service Fee for Collection of Sales Tax Revenue** **ONTP**

<u>Sponsor(s)</u> MILLS		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 5 proposed to permit retailers who submit reports and payments in a timely manner to retain 1% of sales tax collections as compensation for the costs of collecting the tax. For the first 10 days that a report or payment is late, the loss of the retention would be the sole penalty.

LD 6 **An Act Related to Application of the Sales Tax to Agricultural Animals** **INDEF PP**

<u>Sponsor(s)</u> LIBBY		<u>Committee Report</u> OTP-AM MAJ ONTP MIN		<u>Amendments Adopted</u>
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LD 6 proposed to exempt horses from the sales tax.

Committee Amendment "A" (S-83) proposed to expand the exemption proposed in the bill to include all equines, clarify the exempt status of agricultural animals and relocate the exemption to include it with related provisions.

LD 18 **An Act to Exempt from the State Sales Tax Adult Incontinence Undergarments** **ONTP**

<u>Sponsor(s)</u> PERKINS		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 18 proposed to exempt from the sales tax the sale of adult incontinence undergarments.