

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

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Sen. Beverly C. Daggett
Sen. S. Peter Mills*

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Rep. Thomas M. Davidson
Rep. Patrick Colwell
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Rep. David G. Lemoine
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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.

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
KIEFFER O'NEAL	ONTP	

LD 128 proposed to exempt from the sales tax sales to nonprofit organizations whose primary purpose is to educate women with unwanted pregnancies as to the life-saving alternatives available to those women.

LD 146 An Act to Exempt Pension and Retirement Benefits from the Maine Income Tax DIED BETWEEN BODIES

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GLYNN AMERO	ONTP MAJ OTP-AM MIN	

LD 146 proposed to exempt pension and retirement benefits over \$25,000 for individuals and \$44,000 for couples filing jointly from Maine income tax beginning January 1, 2000.

LD 161 An Act to Establish a Tax Credit for Day Care Facilities for Expenditures Required to Comply with the Lead Poisoning Control Act INDEF PP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
COLWELL GOLDTHWAIT	OTP-AM	

LD 161 proposed to establish a revolving loan fund administered by the Maine State Housing Authority for certain preschool facilities that are required to incur lead abatement expenses. The bill also proposed an income tax credit of up to \$1,000 for certain preschool facilities that incur expenditures for mandatory lead abatement.

Committee Amendment "A" (H-202) This amendment proposed to strike the provisions of the bill providing for a revolving loan program. The amendment established a definition for an "eligible facility" and clarified that the credit is a one-time credit and may not reduce tax liability below zero

LD 162 An Act to Make Minor Substantive Changes in the Tax Laws PUBLIC 521

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GAGNON HARRIMAN	OTP-AM	H-695 S-419 MICHAUD

LD 162 proposed to make minor substantive changes to various laws concerning taxation. The following changes were proposed:

<u>Section</u>	<u>Proposed change</u>
A-1	Expands eligibility for a refund or credit of taxes
A-2	Eliminates penalty for failure to file if the tax due is \$25 or less